



For The People of Idaho

1995

NEW THIS YEAR

Medical Savings Accounts

See page 6.

Some joint filers may use

Form 40EZ.

See page 1.

IDAHO INDIVIDUAL INCOME TAX RETURN AND INSTRUCTIONS

- ☐ FORM 40
- ☐ FORM 40EZ
- ☐ FORM 43
- ☐ FORM 39

WANT YOUR REFUND FASTER?

Use your label if you have one.

Be sure to attach your W-2s.

Use your correct social security number.

Double check your math.

Sign your return.

File your return electronically.

FOR INFORMATION CONTACT THE OFFICE IN YOUR AREA:

BOISE
800 PARK BLVD
PLAZA IV
(208) 334-7660

COEUR D'ALENE
1910 NORTHWEST
BLVD
SUITE 100
(208) 769-1500

IDAHO FALLS
150 SHOUP AVE
SUITE 16
(208) 525-7116

LEWISTON
1118 "F" STREET
(208) 799-3491

POCATELLO
611 WILSON AVE
(208) 236-6244

TWIN FALLS
1038 BLUE LAKES
BLVD N SUITE C
(208) 736-3040

TOLL-FREE 1-800-972-7660 FROM WA, OR, UT AND ID
HEARING IMPAIRED CALLERS (TDD) 1-800-377-3529

INSTRUCTIONS - 1995 STATE OF IDAHO INDIVIDUAL INCOME TAX RETURN

WHICH FORM TO USE:

You may use Form 40EZ if you:

- Are a full-year resident, and
- Are single or married filing jointly with no dependents, and
- Are under age 65, not blind, and
- Have taxable income less than \$50,000, and
- Have only wages, salaries, tips, unemployment compensation, taxable scholarships or fellowships, and
- Have taxable interest income of \$400 or less.

You must use Form 40 if you:

- Are a full-year resident, and
- Are not eligible to file Form 40EZ.

You must use Form 43 if you or your spouse are a:

- Nonresident, or
- Part-year resident, or
- Resident in the military stationed outside Idaho for part or all of the year. (Others see page 2.)

You must use Form 39 if you file a Form 40 or 43, and you:

- Claim a deduction for alternative energy devices, or
- Deduct certain retirement benefits, or
- Claim special Idaho subtractions, or
- Claim credit for taxes paid to another state, or
- Claim credit for maintaining a home for a family member.

GENERAL INFORMATION

INFORMATION AND FORMS

If you need information or assistance, call or visit the Idaho State Tax Commission office nearest you.

Forms are available at Tax Commission offices or may be ordered by calling (208) 334-7789. In addition, most Idaho libraries have a copy of "Idaho Reproducible Forms." This binder contains Idaho tax forms for individuals and businesses. You may file photocopies of these tax forms with the Tax Commission.

If you use a photocopy of a state form, the weight and size of the paper must be comparable to the official form. Your copy must be legible. Defective copies will not be accepted.

FILING REQUIREMENTS

FULL-YEAR RESIDENT

If you are a full-year resident, you are required to file an Idaho income tax return if your gross income from all sources meets the following filing requirements:

STATUS

GROSS INCOME

Married:

- filing separate return \$1,000
- filing jointly, both spouses under 65 \$5,400
- filing jointly, one spouse 65 or older \$6,400
- filing jointly, both spouses 65 or older \$7,400

Single person or head of household:

- under 65 \$3,300
- 65 or older \$4,300

Qualifying widow(er) with dependent child:

- under 65 \$4,400
- 65 or older \$5,400

Dependent:

- claimed on someone else's return, with unearned income of \$1,000 or more \$1,000

NONRESIDENT or PART-YEAR RESIDENT

If you are a nonresident, you are required to file an Idaho income tax return if your gross income from Idaho sources meets the filing requirements. If you are a part-year resident, you must consider gross income from all sources while a resident and gross income from Idaho sources while a nonresident to determine if you have met the following filing requirements:

STATUS

IDAHO GROSS INCOME

- Married filing separate return \$1,000
- Married filing jointly \$5,400
- Single person or head of household \$3,300
- Qualifying widow(er) with dependent child \$4,400
- Dependent claimed on someone else's return, with unearned income of \$1,000 or more \$1,000

FILING FOR REFUND OF WITHHELD AMOUNT

If your gross income is less than the amount shown for your filing status, you are not required to file an Idaho return and no tax is due even if the calculation shows taxable income. If you are filing only to receive a refund of amounts withheld, you do not pay the \$10 permanent building fund tax or receive the grocery credit. Write "NRF" (Not Required to File) on the lines for "Tax from tables or rate schedule" and "Permanent building fund tax."

CLAIMED DEPENDENT

If you are a dependent claimed on someone else's return, and you do not have unearned income of \$1,000 or more, you must file a return if you meet any of the other filing requirements. For example, if you are a resident of Idaho, single, under age 65 and have gross income of \$3,300 or more, you must file a return.

GROSS INCOME

The federal definition of gross income determines whether you meet the Idaho filing requirement. Gross income includes:

- All income from wages, salaries, tips, interest and dividends in the form of money, property, and services that is not exempt from tax.
- Gross receipts from rental property. Do not deduct taxes, repairs, etc. to determine the gross income from rental property.
- S corporation and partnership income. The shareholder's or partner's share of the gross, not net, income.
- All unemployment compensation and certain scholarship and fellowship grants. Scholarships received by degree candidates that are used for tuition, fees, supplies, books, and equipment required for particular courses are not included in gross income.

Tax-exempt income, such as certain social security payments, is not included in gross income.

FILING STATUS

Your Idaho filing status must be the same as the filing status used on your federal return. If you file a joint federal return, you

GENERAL INFORMATION

must also file a joint Idaho return. The tax year and accounting method used on your Idaho return must match those used on your federal return.

RESIDENT

A resident is any individual who has lived in Idaho for the entire tax year or is domiciled in Idaho. Domicile is the place where you have your true, fixed, permanent home. You can have several residences or dwelling places, but you can have only one domicile. To change your domicile, you must abandon your old domicile with the intention of acquiring a new domicile and actually move to your new domicile.

Although you are domiciled in Idaho, you will not be considered an Idaho resident for income tax purposes if you are absent from the state for a specified period.

The period begins when you leave the state if you are absent at least 445 days in the first 15 months.

During this period you may not:

- be present in Idaho for more than 60 days in any calendar year after the first 15-month period, or
- maintain a permanent home in Idaho where your spouse or minor children are present for more than 60 days during the calendar year, or
- claim Idaho as your federal tax home, or
- be employed on the staff of a U.S. Senator or Representative, or
- hold an elective or appointive office of the U.S. Government other than the armed forces or career appointees in U.S. Foreign Service.

The period ends once you return to Idaho if you remain or reside in Idaho for more than 60 days.

RESIDENT WORKING OUTSIDE OF IDAHO

If you are a resident who works out of state and you do not meet the exception, you must report all your income to Idaho on Form 40 or 40EZ. If you paid income taxes to another state and you claim a credit for taxes paid to that other state, you must file Form 40, Form 39 and a copy of the other state's return.

PART-YEAR RESIDENT

You are a part-year resident if you lived or were domiciled in Idaho for part of the year and were domiciled outside of Idaho for part of the year. If you have Idaho gross income which meets the filing requirements, you must file Form 43.

A resident alien who has resided in Idaho part of the year will be treated as an Idaho part-year resident for Idaho income tax purposes.

NONRESIDENT

You are a nonresident if you were not domiciled or did not live in Idaho during any part of the tax year. If your gross income from Idaho sources meets the filing requirements, you must file Form 43.

An alien who has Idaho income but has not resided in Idaho for any part of the year will be treated as an Idaho nonresident for Idaho income tax purposes.

MILITARY PERSONNEL

If you joined the armed forces while a resident of Idaho, Idaho remains your state of permanent residence unless you change it. If you are an Idaho resident on full-time active duty stationed outside Idaho for all or a portion of the year, you must use Form 43 even if no tax is due. Full-time active duty must be continuous and uninterrupted for at least 120 consecutive days. (Only

the portion of your military wages while stationed in Idaho is subject to Idaho tax.)

If you are an Idaho resident on full-time active duty and were stationed in Idaho for the entire year, all your military wages are subject to Idaho tax. You may file a Form 40 or Form 40EZ unless your spouse is a nonresident or part-year resident.

National Guard or Reserve drill pay and annual training pay is taxable if earned in Idaho or earned by an Idaho resident in another state. A National Guard member or Reservist who is temporarily stationed out of state while on active duty for at least 120 days may deduct non-Idaho earnings by filing Form 43. See instructions for Part II, Form 39.

If you are a nonresident on full-time active duty and were stationed in Idaho for all or a portion of the year, you are not subject to Idaho tax on military pay. However, if you have enough other income from an Idaho source to meet the filing requirements, you must file Form 43.

NATIVE AMERICANS

If you are an enrolled member of a federally recognized tribe and live on a reservation, all income received from working on reservations is exempt. If you have no other income in an amount that meets the filing requirement, you are not required to file.

If you have other income and meet the filing requirement, you must file an Idaho return. For specific instructions, see Form 39.

ROUNDING

The money items on your return may be rounded to whole dollar amounts. An amount less than 50 cents may be reduced to the whole dollar. Amounts of 50 cents or more are increased to the next whole dollar.

DECEDENT'S TAX RETURN

If a taxpayer dies before filing his return, the return must be filed by the taxpayer's spouse or personal representative. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property.

If your spouse died in 1995 and you did not remarry in 1995, you can file a joint return. You can also file a joint return if your spouse died in 1996 before filing a 1995 return. A joint return should show your spouse's 1995 income before death and your income for all of 1995. Write "FILING AS SURVIVING SPOUSE" in the area where you sign the return. If someone else is the personal representative, he must also sign the return.

If a refund is due, attach federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. Form 1310 is not required when a surviving spouse files a joint return with the decedent or a personal representative files for the decedent.

COMMUNITY PROPERTY

Because Idaho is a community property state, each resident spouse has a one-half interest in the earnings of the other resident spouse during the portion of the year they were married. If married for only a part of the year, the community income includes ONLY the income earned during the time the couple was married. When filing separate returns, the community income, withholding and deductions of both resident spouses must be divided equally between husband and wife. Idaho law affects your federal return in the same manner. For more details, obtain federal Publication 555, Federal Tax Information on Community Property. If you were a resident of Idaho for only a portion of the year, Idaho law applies to that portion of the year you were a resident. Income is identified as community or separate income based on the laws of the state in which the recipient is a resident.

GENERAL INFORMATION

Community property laws do not apply when the spouses have lived apart for the entire year and no part of the income earned by one spouse has been transferred to the other spouse.

Income, withholding and deductions received or paid after divorce are separate property and must be reported on the return of the person to whom it applies.

If you were divorced during 1995 or are filing separately from your spouse, attach a schedule showing how community property income and deductions were divided.

WHEN TO FILE

You must file your return and pay any income taxes due:

- On or before April 15, 1996, for the calendar year 1995, or
- On or before the 15th day of the fourth month following the close of the fiscal year, if you file on a fiscal year basis.

SIGNATURES

You must sign your return. Your spouse also must sign if you file a joint return. If your return is prepared by another person, he must enter his name, address, and social security number or employer identification number. If a taxpayer is deceased or cannot sign his return, an authorized person may sign the return indicating his status or relationship. Write "deceased" or "unable to sign" in the signature space. If a taxpayer signs with an "X," his mark must be witnessed.

CHILD SUPPORT

If your child support payments are delinquent, the Department of Health and Welfare may seize all or part of your income tax refund.

EXTENSION OF TIME FOR FILING

If you cannot file your return by the due date, you must file for an extension of time on Form 51 on or before the due date of your return. The amount of tax withheld and other payments you have made must be at least 80% of the estimated tax due or 100% of the total tax reported last year. When you file Form 51, you must pay this amount. Even though an extension gives you additional time in which to file, the tax is due on the original due date of the return. When you file your income tax return the extension period expires and any remaining tax due must be paid. You must pay interest on any tax due. If the request for extension of time does not have sufficient payment attached, a 5% penalty will apply to any tax due. The minimum penalty is \$10.

The federal extension form is not valid for Idaho.

AMENDED RETURNS

If you discover an error on your return after it has been filed, do not file the same form again. Use a Form 40X, Amended Idaho Individual Income Tax Return, to make the necessary corrections. If you amend your federal return, an amended Idaho tax return must be filed within 60 days. Failure to file within 60 days may result in a 5% penalty.

AUDITED RETURNS

An audit is a review of a return to make sure it was prepared according to tax law. You will be contacted if your return is to be audited. The audit will be made by an auditor from the Idaho State Tax Commission. The auditor will ask to see your records and compare them with your return. You may present your records yourself or have someone represent you or come with you. Any change to your return will be explained. Question anything you don't understand.

FEDERAL AUDIT

If your federal taxable income or tax credits change because of a federal audit, you must send written notice to the Idaho State Tax Commission within 60 days of the final federal determination. You must include copies of all schedules supplied by the Internal Revenue Service. If you owe additional Idaho tax and do not send written notice within 60 days, a 5% negligence penalty will be imposed. If the final federal determination results in an Idaho refund and the statute of limitations is closed, you have one year from the date of the determination to file for the refund.

KEEPING TAX RECORDS

You are required by law to keep records that will enable you to prepare a complete and accurate income tax return. Although the law does not require any special form of records, you must retain all receipts, canceled checks, and other evidence to prove amounts claimed as deductions. Keep all supporting records for income or deductions until the statute of limitations for the return expires. Usually this is three years from the due date or the date the return was filed. In property transactions, the basis of new or replacement property may be determined by the basis of the old property. Keep these records as long as they are needed to determine the basis of the original or replacement property.

PAYMENTS

Make your check or money order payable to the Idaho State Tax Commission and attach it to the tax return.

ELECTRONIC FUNDS TRANSFERS

Tax payments of \$100,000 or more must be paid by electronic funds transfer. If you are making an electronic funds transfer for the first time, contact Taxpayer Services at (208) 334-7660 for further information.

PENALTIES AND INTEREST

Penalties may be imposed on the tax due as follows:

- 5% for negligence or disregard of rules
- 5% per month or fraction of a month to a maximum of 25% for failure to pay the tax due
- 50% for filing a false or fraudulent return
- 10% for substantial understatement of tax

The minimum penalty is \$10.

Interest applies on delinquent tax from the due date of the return until the tax is paid at the rate of 8% per year (rate effective 1-1-96 to 12-31-96).

FORM 40EZ

Instructions are on the back of the form.

FORM 40

Instructions are for lines not fully explained on the form.
General information instructions beginning on page 1 also apply to this form.

HEADING

Use the peel-off mailing label on the back cover of this booklet; you will get your refund faster. Make any corrections by crossing out the wrong information and printing the correct information on the label. Include your apartment number, if you have one. If you do not receive a label, enter your name, address and social security number in the spaces provided. If filing a joint return, enter the names and social security numbers of both you and your spouse.

If you do not have a social security number, contact the Social Security Administration, Postal Service or the Internal Revenue Service to obtain an application, Form SS-5. You should file it with the local office of the Social Security Administration. Apply early enough to make sure you receive a number by April 15. If your return is due before you receive your number, file the return and write "Applied for" in the space for the number. The Idaho State Tax Commission will contact you for the number.

Be sure that your return and W-2 forms show the correct social security number. An error in your social security number will delay your refund.

SCHOOL DISTRICT NUMBER DESIGNATION

Identify the school district in which you live. Idaho school districts are listed on page 10. If you are in doubt about school district boundaries, call your school and ask about your district number.

NEXT YEAR'S FORMS

If someone else prepares your return or you do not need forms mailed to you next year, please check the box below your name and address. Instead of forms, you will receive a card with your mailing label attached. This card should be given to your tax preparer so the label can be put on your return.

LINES 1 through 5 FILING STATUS

Check the box indicating the same filing status shown on your federal return. Refer to federal instructions for further information on filing status. If you are married filing separately, list your spouse's name and social security number. If you are filing as head of household, enter the name of the person who qualifies you. If you are a qualifying widow(er), enter the year your spouse died.

LINE 6 EXEMPTIONS

Exemptions claimed on your Idaho return must match the exemptions claimed on your federal return.

Line 6a. Yourself and Spouse. CAUTION: If you can be claimed as a dependent on another person's tax return, such as a parent's return, do not check the box indicating yourself. Instead, check the box on line 31c.

If you cannot be claimed as a dependent on another person's return, you may claim one exemption for yourself. Check the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Check the box for "Spouse." Enter the total number of boxes checked in the space provided. If your spouse died during 1995 and you are filing a joint return, you may claim the exemption for your spouse.

Line 6b. Dependent Children. Enter the total number of dependent children claimed on your federal return.

Line 6c. Other Dependents. Enter the number of other dependents claimed on your federal return.

LINES 7-8 IDAHO ELECTION CAMPAIGN FUND

The Idaho Legislature established this fund to provide financing for qualified political parties. If you want \$1 of your income tax to go to the Idaho Election Campaign Fund, check the box beneath the party of your choice. If you are filing a joint return, your spouse may also designate \$1 to the same party or to a different party. If you check "No specific party," the amount will be divided among the parties by a formula prescribed by law. This will not increase your tax or decrease your refund.

If you do not want to make a designation, check the box(es) under "No."

LINE 9 FEDERAL ADJUSTED GROSS INCOME

Enter the adjusted gross income reported on your federal return: Line 31, Form 1040; Line 16, Form 1040A; or Line 4, Form 1040EZ.

ADDITIONS

LINE 10 FEDERAL NET OPERATING LOSS CARRYFORWARD

A net operating loss is the excess of business deductions (computed with certain modifications) over gross income in a particular tax year. A deduction is allowed for that loss, through a net operating loss carryback or carryforward, in some other tax year(s) in which gross income exceeds business deductions.

In many cases, the allowable federal net operating loss carryforward is not the same amount allowed on the Idaho return. Therefore, you must enter on line 10 any net operating loss carryforward included on your federal return. The allowable Idaho net operating loss carryforward will then be claimed as a subtraction on line 15.

LINE 11 CAPITAL LOSS CARRYFORWARD

Enter on line 11 any capital loss claimed on your federal return (Schedule D) incurred before you became a resident of Idaho, or capital losses from business activities which were not taxable by Idaho.

LINE 12 INTEREST AND DIVIDENDS NOT TAXABLE UNDER FEDERAL CODE

Enter the amount of interest and dividends you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income is not reported on your federal return.

LINE 13 OTHER ADDITIONS

Enter the taxable amount of a lump-sum distribution from a retirement plan reported on federal Form 4972. The amount subject to Idaho tax includes the ordinary income portion and the amount eligible for the federal capital gain election, reduced by death benefits excluded from federal gross income.

Partners and shareholders must include their share of the Idaho additions to partnership and S corporation income not included on the federal Schedule K-1. This information is available from the preparer of the partnership or S corporation return. For example: Interest income from other state governments not taxable for federal purposes is not included on a federal Schedule K-1. The partner/shareholder must report that interest income here.

Medical savings account withdrawals not used to pay eligible medical expenses must be reported here. Attach a copy of Form MSA-1. See instructions for line 26.

FORM 40

SUBTRACTIONS

LINE 15 IDAHO NET OPERATING LOSS CARRYFORWARD

Refer to line 10. Use Idaho Form 56 to compute your allowable Idaho loss carryforward. Do not include losses from sources which were not taxable by Idaho or which were incurred before becoming a resident.

LINE 16 STATE INCOMETAX REFUND

Enter the amount of all state income tax refunds included in income on line 10 of federal Form 1040. If you are filing federal Form 1040A or 1040EZ, enter zero.

LINE 17 INTEREST FROM U.S. GOVERNMENT

Interest income you received from obligations of the U.S. Government is not subject to the Idaho tax. Deduct any U.S. Government interest included in federal adjusted gross income, line 9. Examples of obligations of the U.S. Government include but are not limited to:

- Banks for Cooperatives
- Federal Farm Credit Banks
- Federal Financing Bank
- Federal Homeowners Loan Bank
- Federal Intermediate Credit Bank
- Federal Land Bank
- Guam
- Production Credit Associations
- Puerto Rico
- Student Loan Marketing Association
- Tennessee Valley Authority Bonds
- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury Bills and Notes
- Virgin Islands

Interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA) is not paid by the U.S. Government and is subject to Idaho income tax.

LINE 18 INSULATION OF IDAHO RESIDENCE

You may be able to deduct the amount you paid to install additional insulation in your Idaho residence. To qualify for this deduction, your Idaho home must have existed on January 1, 1976. An existing residence means a building which existed, or was under construction, or for which a building permit had been issued on January 1, 1976. The insulation must be in addition to any existing insulation and may not be a replacement.

Insulation means any material commonly used in the building industry and actually installed to retard the passage of heat into or out of a building, such as fiberglass, rock wool, weather stripping, double-pane windows, storm doors and storm windows.

Insulated siding does not qualify unless the cost of the siding and the insulating material can be separately identified, in which case the cost of the insulating material alone qualifies.

Any amount charged for labor to install the insulation is also deductible.

LINE 19 ALTERNATIVE ENERGY DEVICES

If you installed an alternative energy device in your Idaho residence, you may qualify for this deduction. Complete Idaho Form 39 and attach it to your return. See instructions, page 18.

LINE 20 CHILD AND DEPENDENT CARE

If you were able to claim the federal Credit for Child and Dependent Care Expenses, you are allowed an Idaho deduction for the child care expenses you paid for the care of your dependents. The Idaho deduction is a different amount than the federal credit.

Complete this worksheet to determine your Idaho child or dependent care deduction. Refer to federal Form 2441 to determine amounts to enter on lines 1 through 4.

1. Enter the amount of qualified expenses you incurred and paid in 1995. Do not include amounts paid by your employer _____
2. Enter \$2,400 for one child or dependent, \$4,800 for more than one child or dependent, cared for during the year _____
3. Enter your earned income _____
4. Enter your spouse's earned income. If your spouse was a student or disabled, his or her earned income is considered to be \$200 per month (\$400 per month if more than one child or dependent was cared for during the year) _____
5. Enter the smallest of line 1, 2, 3, or 4 here and on line 20 _____

Attach federal Form 2441 or Form 1040A, Schedule 2, Child and Dependent Care Expenses, to your return.

LINE 21 RETIREMENT BENEFITS DEDUCTION

Certain retirement annuities and benefits may be deducted by full-year residents who are age 65 or older, or age 62 or older and disabled. If you receive retirement income from the U.S. Civil Service, Idaho's firemen's retirement fund, a policemen's retirement fund of an Idaho city, or military service retirement, compute the allowable deduction on Form 39. See instructions, page 19.

LINE 22 SOCIAL SECURITY AND RAILROAD BENEFITS

Idaho does not tax social security benefits or benefits paid by the Railroad Retirement Board that are taxable on your federal return. Enter only the amount of these benefits shown on your federal Form 1040, lines 20b and 16b, or Form 1040A, lines 13b and 11b. (Do not enter the amount on lines 20a and 16a, Form 1040, or lines 13a and 11a, Form 1040A). If subtracting benefits from the Railroad Retirement Board, attach Form RRB-1099 or RRB-1099-R.

LINE 23 TECHNOLOGICAL EQUIPMENT DONATION

Enter the fair market value of technological equipment donated to a public elementary or secondary school, public or private college or university, public library, or library district located in Idaho. Items that qualify for this deduction are limited to computers, computer software, and scientific equipment or apparatus manufactured within five years of the date of donation. The amount deducted may not reduce Idaho taxable income to less than zero. Any unused deduction cannot be carried to another year.

LINE 24 IDAHO CAPITAL GAINS DEDUCTION

If you had a net capital gain from the sale of Idaho property described below, you may deduct 60% of the net capital gain which has not already been deducted on federal Schedule D.

- (a) Real property held for a minimum of five years, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for a minimum of 12 months. A revenue-producing enterprise means:
 - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;

FORM 40

- 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
 - 3) Feeding livestock at a feedlot;
 - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for a minimum of 24 months, and other livestock used for breeding held for a minimum of 12 months, if the owner received more than one-half of his gross income from farming or ranching in Idaho, or
- (d) Timber held for 24 months or more.

Complete Idaho Form CG to compute your capital gains deduction.

LINE 25 ADOPTION EXPENSES

If you adopt a child, you may deduct the expenses incurred in the adoption. You may claim legal and medical expenses incurred up to a maximum of \$3,000 per adoption. Travel expenses do not qualify. If the expenses are incurred in two or more years, deduct the costs in the year paid until the \$3,000 limit has been met. The expenses related to an unsuccessful attempt to adopt are not deductible. If expenses were claimed in a year prior to such a determination, file an amended return to add back any deduction claimed for the unsuccessful attempt.

LINE 26 CONTRIBUTIONS TO MEDICAL SAVINGS ACCOUNT

You may deduct up to \$2,000 (\$4,000 if married) for contributions to a medical savings account. A medical savings account is generally established with a bank, savings and loan, or credit union. The account is established to pay eligible medical expenses of the account holder and the account holder's dependents. Attach a copy of Form MSA-1.

Any interest earned on the account is deducted on line 27. Complete and attach Form 39, Part I, Other Subtractions.

If you withdraw funds from a medical savings account and do not use the funds to pay eligible medical expenses, the withdrawal is subject to Idaho tax. Report this amount as an Other Addition, line 13. Eligible medical expenses are items that may be claimed as deductions on Schedule A.

If you make a withdrawal which is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on line 70.

LINE 27 OTHER SUBTRACTIONS

Refer to the instructions for Form 39 on pages 19 and 20 to determine if you are entitled to any other special Idaho deductions. Complete Form 39 and attach it to your return.

TAX COMPUTATION

LINE 31a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 1996, you may consider yourself 65 on December 31, 1995. The boxes you check must match your federal return.

LINE 31b BLIND

The box for "Yourself" must be checked if the taxpayer is blind. If you are filing a joint return and your spouse is blind, check the box for "Spouse." Blindness is determined as of December 31. The boxes checked must match your federal return.

LINE 31c CLAIMED DEPENDENT

If you can be claimed as a dependent on your parent's or someone else's tax return, check this box. You may itemize deductions or use the standard deduction. Complete the worksheet on page 7 to determine your standard deduction.

LINES 32-35 ITEMIZED OR STANDARD DEDUCTIONS

You may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

Your itemized deduction is the same as the figure you used on your federal Form 1040, but Idaho requires that all state or local income taxes be subtracted from your itemized amount before you use that figure to reduce your income. (This is all state or local income taxes on your Schedule A, not just Idaho's.) Because of this addback, it may be more beneficial to itemize for federal purposes, but use the standard amount for Idaho. Here is an example: John and Mary are married, filing jointly, both are under 65 and neither are blind.

Itemized deductions (total of Schedule A)	\$6,850
State income taxes included in total	1,200
Itemized deductions less state income tax	\$5,650
Standard deduction	\$6,550

It is more beneficial to use the standard deduction on their Idaho return.

Complete this worksheet to determine if you should use your standard deduction or your itemized deductions.

1. Itemized deductions from federal Schedule A
2. State income taxes included in itemized deductions
3. Itemized deductions allowed on Idaho return (subtract line 2 from line 1)
4. Enter your standard deduction from the chart on page 7

Compare lines 3 and 4. If line 3 is larger than line 4, you should use your itemized deductions. If line 4 is larger than line 3, you should use your standard deduction even if you itemized on your federal return.

CLAIMED DEPENDENTS. If someone else can claim you as a dependent, complete the worksheet on page 7.

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you had dual status as a nonresident alien for part of 1995 and during the rest of the year you were a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1995 and you and your spouse agree to be taxed on your combined worldwide income.

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS. Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$114,700 (\$57,350 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount computed on the federal Itemized Deductions Worksheet and reported on your federal return.

Since state income taxes are affected by the limitation, your state income tax addback (line 33) must be reduced if your itemized deductions are limited. Adjust your state income tax addback as follows:

1. State income tax reported on federal Schedule A

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2. Itemized deductions affected by the limitation (line 3 of federal Itemized Deductions Worksheet)
3. Divide line 1 by line 2. %
4. Enter the amount from line 9 of the federal Itemized Deductions Worksheet.
5. Multiply line 3 by line 4.
6. Subtract line 5 from line 1. Enter this amount on line 33.

STANDARD DEDUCTION CHART FOR MOST PEOPLE

DO NOT use this chart if you are 65 or older, blind or if someone else can claim you as a dependent.

If your filing status is:	Your standard deduction is:
Single	\$3,900
Married filing joint return or	
Qualifying widow(er) with dependent child	6,550
Married filing separate return	3,275
Head of household	5,750

STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND

If you are 65 or older or blind, check the boxes.

You 65 or older ☐ Blind ☐

Your spouse 65 or older ☐ Blind ☐
(if joint return)

Total number of boxes checked ☐

If your filing status is:	And the number in the box above is:	Your standard deduction is:
Single	1	\$4,850
	2	5,800
Married filing joint return	1	\$7,300
or	2	8,050
Qualifying widow(er)	3	8,800
with dependent child	4	9,550
Married filing separate	1	\$4,025
return	2	4,775
	3	5,525
	4	6,275
Head of household	1	\$6,700
	2	7,650

STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

1. Enter your earned income. Earned income includes wages, salaries, tips, other employee compensation, net earnings from self-employment, strike benefits and any disability pay you report as wages.
If none, enter -0-
2. Minimum amount 650
3. Compare the amounts on lines 1 and 2.
Enter the larger of the two amounts here
4. Enter on line 4 the amount shown below for your filing status:
 - Single, enter \$3,900
 - Married filing a separate return, enter \$3,275
 - Married filing a joint return or Qualifying widow(er) with dependent child, enter \$6,550.
 - Head of household, enter \$5,750

5. Standard deduction:
 - a. Compare the amounts on lines 3 and 4.
Enter the smaller of the two amounts here.
If under 65 and not blind, stop here and enter this amount on line 35
 - b. If 65 or older or blind, multiply \$950 (\$750 if married filing a joint or separate return, or qualifying widow(er) with dependent child) by the number of boxes checked on lines 31a and b
 - c. Add lines 5a and 5b. Enter the total here and on line 35

LINE 37 EXEMPTIONS

Multiply \$2,500 by the total number of exemptions entered on line 6d. If your federal adjusted gross income on line 9 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 36.

- \$ 86,025 Married filing separate return
- \$172,050 Married filing joint return or qualifying widow(er)
- \$114,700 Single
- \$143,350 Head of household

LINE 39 TAX

Enter the tax on this line. Use the tax tables on pages 24 through 29 if line 38 is less than \$50,000. Use the schedule on page 24 if line 38 is \$50,000 or more. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax table.

If you do not meet the filing requirement (see page 1) and are filing only to receive a refund of withheld taxes, write "NRF" (Not Required to File) on this line.

CREDITS

LINE 40 INCOME TAXES PAID TO OTHER STATES

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for taxes paid to another state. Use Form 39 to compute the credit. You must attach a copy of the other state's income tax return and Form 39. If credit applies to more than one state, use a separate Form 39 for each state. See instructions, page 20.

Examples of income that may be taxed by both Idaho and another state include:

- A pension earned from a California source paid to an Idaho resident.
- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

LINE 41 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL ENTITIES

If you donated cash or goods to a qualified educational entity, you may claim one-half of the amount as a tax credit. The credit is limited to the lesser of:

- 20% of the tax on line 39, or
- \$50 (\$100 on a joint return)

A qualified educational entity includes:

- a nonprofit corporation, fund, foundation, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities
- a nonprofit, private or public Idaho school (elementary, secondary or higher education) or its foundation
- Idaho education public broadcast system foundations
- the Idaho State Historical Society or its foundation

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- an Idaho public library or its foundation
- an Idaho library district or its foundation
- an Idaho public or private nonprofit museum

LINE 42 ETHANOL ALCOHOL PRODUCTION CREDIT

If you manufacture ethanol alcohol for use as a blend in producing gasohol, a tax credit is allowed based on the value of personal property or improvements used or constructed for this purpose. Complete and attach Idaho Form 25.

LINE 43 INVESTMENT TAX CREDIT

If you acquired an asset for use in your business, you may have earned an investment tax credit. Complete and attach Idaho Form 49 to report the earned credit computed on Part I, Form 49, and the allowed credit computed on Part II, Form 49.

LINE 44 CREDIT FOR CONTRIBUTIONS TO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified youth or rehabilitation facility, you may claim one-half of the amount as a tax credit. The credit is limited to the lesser of:

- 20% of the tax on line 39, or
- \$100 (\$200 on a joint return)

The following are the qualified youth or rehabilitation facilities:

- Anchor House
- The Arc, Inc., Boise
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- High Reachers, Inc., Mountain Home
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children's Home
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Transitional Employment Services for the Handicapped, Coeur d'Alene
- Western Idaho Training Co., Inc., Caldwell
- Winchester Occupational Workshop, Winchester

LINE 45 NEW JOBS TAX CREDIT

If you have hired one or more qualifying new employees and own a qualifying revenue-producing enterprise, you may be entitled to the new jobs tax credit. Complete and attach Idaho Form 55. The definition for a revenue-producing enterprise can be found in the instructions for line 24.

LINE 46 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE

If you purchased equipment that manufactures a product from post-consumer or post-industrial waste, you may be entitled to a tax credit. The credit is earned the year that 90% of the production of the equipment is used to produce products utilizing post-consumer or post-industrial waste.

The credit is 20% of the cost to purchase the equipment. The credit is limited to \$30,000 per tax year. If the credit exceeds your income tax liability, the credit may be carried forward against income tax liabilities for up to seven years.

Product means any material resulting from a manufacturing process and offered for sale which is composed of at least 50% post-consumer or post-industrial waste. Product does not include shredded material unless it is incorporated directly into the manufacturing process.

Post-consumer waste or post-industrial waste means only products and materials consisting of glass, paper, or plastic which

have been, or would have been, disposed of as solid waste. It does not include radioactive or hazardous waste.

Qualified equipment is machinery or equipment located in Idaho with a useful life of three years or more. At least 90% of the equipment's production must result in manufactured products utilizing post-consumer or post-industrial waste.

Attach a schedule showing your computations, listing the qualifying equipment, identifying the post-consumer or post-industrial waste products, and identifying the newly manufactured products.

OTHER TAXES

LINE 49 SPECIAL FUELSTAX DUE

If you buy special fuels (diesel, propane, natural gas) without paying the special fuels tax and later use this fuel in licensed vehicles or in an aircraft, special fuels tax is due. Enter the amount from line 18, Form 75. Attach Idaho Form 75.

LINE 50 SALES/USE TAX DUE

If you made purchases without paying sales tax, you must calculate the Idaho 5% sales tax. Examples include magazine subscriptions, record and book clubs, and purchases made in states that do not have a sales tax. Multiply the purchase price by 5% to determine the sales tax due.

LINE 51 RECAPTURE OF IDAHO INVESTMENT TAX CREDIT

If you have claimed an investment tax credit on property that ceases to qualify before the end of its estimated useful life, you must recompute the investment tax credit. The difference between the original credit and the recomputed credit must be recaptured. Complete and attach Idaho Form 49R.

LINE 52 PERMANENT BUILDING FUND TAX

You are required to pay the \$10 permanent building fund tax if your Idaho gross income equals or exceeds the filing requirements on page 1.

You are not required to pay the \$10 permanent building fund tax if:

- your gross income was less than the amount specified for your filing status. Draw a line through the \$10 and enter "NRF" (Not Required to File).
- you were receiving Idaho public assistance payments at the end of the tax year. Check the box on this line and draw a line through the \$10.
- you or your spouse were legally blind at the end of the tax year. Draw a line through the \$10.

DONATIONS

The donations on lines 54 through 60 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you cannot get a refund later. These donations may be itemized as charitable contribution deductions on your 1996 income tax return. If you have any questions regarding how your donation(s) will be spent, you may contact the entities listed.

LINE 54 NONGAME WILDLIFE CONSERVATION FUND



**DO
SOMETHING
WILD!**

Contributions are used to ensure the conservation of nongame wildlife and their habitat in Idaho, to promote greater appreciation of wildlife, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including research on rare animals in an effort to better manage them so they don't become threatened or endangered, construction of nest boxes and platforms to provide

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more homes for wildlife, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife leaflet series available to the public and used by teachers. Contact the Department of Fish and Game. (208) 334-2676.

LINE 55 DRUG ENFORCEMENT FUND

Donations are used to finance drug enforcement programs in Idaho. Contact the Division of Narcotics, Department of Law Enforcement. (208) 884-7120.

LINE 56 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Donations are used to fund community-based educational or service programs designed to prevent child abuse and neglect. Contact the Department of Health and Welfare, Children's Trust Fund/Abuse Prevention. (208) 386-9317.

LINE 57 AGRICULTURE IN THE CLASSROOM FUND

Donations are used to develop and present programs to provide students with a better understanding of the role of Idaho agriculture in our society. Contact the State Department of Agriculture. (208) 888-0988.

LINE 58 U.S. OLYMPIC FUND

You may designate up to \$5.00 (\$10.00 on a joint return) to the United States Olympic Fund. Write to the U.S. Olympic Committee, 1750 Boulder St., Colorado Springs, CO. 80904.

LINE 59 ALZHEIMER'S DISEASE SERVICES FUND

Donations are used for services which support Idahoans and their families victimized by Alzheimer's disease. Contact the Alzheimer's Disease Association. (800) 574-1787.

LINE 60 COMMUNITY FORESTRY TRUST ACCOUNT

Donations are used for projects related to the management of trees and associated vegetation in rural and urban communities. Contact the State Department of Lands. (800) 432-4648.

PAYMENTS AND OTHER CREDITS

LINE 62 GROCERY CREDIT

If you are required to file a return according to the chart on page 1, multiply the number of people listed on line 6d by \$15 and enter the result.

If you are not required to file a return according to the chart on page 1, and are filing only to receive a refund of amounts withheld, write "NRF" (Not Required to File) on this line.

If you are not required to file a return according to the chart on page 1, and you or your spouse are blind, a disabled veteran, or age 62 or older by December 31, 1995, you may claim a \$15 grocery credit refund for each qualifying person. If you are blind, check the box on page 2 line 31b, Form 40. A disabled veteran who has not claimed this credit before must enclose a photocopy of the document which establishes disability.

If you are age 62 or older, write your date of birth in the margin on Form 40.

NOTE: If you qualify for the grocery credit and do not file a return, the credit may be claimed on Form 24. You may obtain a form from any office of the Idaho State Tax Commission. The refund claim is due on or before April 15, 1996. You may not claim the credit on both Form 40 and Form 24.

LINE 63 ADDITIONAL GROCERY CREDIT

If you are required to file a return according to the chart on page 1, enter \$15 for each person who is age 65 or older as indicated on line 31a.

If your gross income is less than the amount that requires you to file a return (see page 1) and if you or your spouse are 65 or older by December 31, 1995, you may claim the additional grocery credit refund on line 63 for each qualifying person.

NOTE: If you qualify for the grocery credit and do not file a return, the credit may be claimed on Form 24. You may obtain a form from any office of the Idaho State Tax Commission. The refund claim is due on or before April 15, 1996. You may not claim the credit on both Form 40 and Form 24.

LINE 64 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

If you maintained a household for an immediate family member(s) age 65 or older or with a developmental disability, and did not claim a deduction of \$1000 per person on Form 39, Part I, Section C, line 4, you may claim a tax credit of \$100 per person (up to \$300). Complete and attach Idaho Form 39. See instructions, page 20. You may claim this credit even if your gross income is less than the filing requirement.

LINE 65 FUEL TAX REFUND

If you buy special fuels (diesel, propane, natural gas) with Idaho tax included and use this fuel for heating or in off-highway equipment, you may be entitled to a refund of the Idaho special fuels tax you paid. Enter the amount from line 9, Form 75. Attach Idaho Form 75. Heating fuel is generally purchased without paying the tax.

If you buy gasoline and use it in unlicensed equipment or auxiliary engines, you may be entitled to a refund of the Idaho gasoline tax you paid. Enter the amount from line 8, Form 75. Attach Idaho Form 75.

LINE 66 IDAHO INCOME TAX WITHHELD

Total the Idaho income tax withheld shown on withholding statements. Attach legible state copies of W-2s and other information forms that show Idaho withholding. DO NOT claim credit for tax withheld for other states or federal tax withheld. DO NOT include W-2s from other tax years or write on or change the amounts on your W-2s.

LINE 67 1995 FORMS 51 AND 51ES PAYMENTS AND THE AMOUNT APPLIED FROM THE 1994 RETURN

Enter the total of payments made with an extension of time (Form 51), voluntary estimated payments (Form 51ES), and the amount applied from your 1994 return.

REFUND OR PAYMENT DUE

LINE 70 PENALTY AND INTEREST

Penalty: If you file your return after the due date or do not pay the amount of tax by the due date, a 5% penalty for each month (or fraction of a month), up to a maximum of 25%, will apply to the tax due. If you received an extension of time to file your return and did not include a payment of at least 80% of the tax due or 100% of the total tax you reported last year, a 5% penalty will apply to the tax due. The minimum penalty is \$10.

Medical Savings Account: If you make a medical savings account withdrawal which is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Check the box and enter the amount here.

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Interest: Interest is charged on the amount of tax due, line 69, from the due date until paid. The rate for 1996 is 8%.

LINE 71 TOTAL DUE

Enter the amount of tax you owe. If your payment includes amounts for penalty and interest, include those amounts in the figure you enter on this line.

Send a check or money order payable to the Idaho State Tax Commission. Do not send cash. Payments of less than \$1 are not required. A \$10 charge will be imposed on all returned checks.

When the tax due the state is \$100,000 or more, it must be paid by electronic funds transfer. A penalty may be imposed for failure to pay by electronic funds transfer.

LINE 73 REFUND

Enter the amount of your overpayment shown on line 72 that you want refunded to you.

Refunds of less than \$1 will not be issued unless specifically requested in writing, signed and attached to the return when filed. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

LINE 74 1996 ESTIMATED TAX

Subtract line 73 from line 72. The amount you enter will be applied to your 1996 tax and will not be refunded.

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN

SCHOOL DISTRICTS

Find the number of the school district in which you reside.

Enter that number in the space provided on the form. If you are in doubt about school district boundaries, call your school and ask about your district number.

Name of County	Name of School District	School Dist. No.	Name of County	Name of School District	School Dist. No.
ADA	Independent District of Boise City	1	JEROME	Jerome Joint District	261
	Meridian Joint District	2		Valley District	262
	Kuna Joint District	3		Coeur d'Alene District	271
ADAMS	Meadows Valley District	11	KOOTENAI	Lakeland District	272
	Council District	13		Post Falls District	273
BANNOCK	Marsh Valley Joint District	21		Kootenai Joint District	274
	Pocatello District	25	LATAH	Moscow District	281
BEAR LAKE	Bear Lake County District	33		Genesee Joint District	282
	St. Maries Joint District	41		Kendrick Joint School District	283
BENEWAH	Plummer/Worley Joint District	44	LEMHU	Potlatch District	285
	Snake River District	52		Whitepine Joint District	286
BINGHAM	Blackfoot District	55		Salmon District	291
	Aberdeen District	58	LEWIS	South Lemhi District	292
	Firth District	59		Nezperce Joint District	302
BLAINE	Shelley Joint District	60		Kamiah Joint District	304
	Blaine County District	61	LINCOLN	Highland Joint District	305
	Garden Valley District	71		Shoshone Joint District	312
BOISE	Basin Elementary District	72		Dietrich District	314
	Horseshoe Bend District	73	MADISON	Richfield District	316
	Bonner County District	82		Madison District	321
BONNER	Idaho Falls District	91		Sugar-Salem Joint District	322
	Swan Valley Elementary District	92	MINIDOKA	Minidoka County Joint District	331
	Bonneville Joint District	93		Lewiston Independent District	340*
BOUNDARY	Boundary County District	101		Lapwai District	341
	Butte County Joint District	111	ONEIDA	Culdesac Joint District	342
	Camas County District	121		Oneida County District	351
CAMA	Nampa District	131		Marsing Joint District	363
	Caldwell District	132	OWYHEE	Pleasant Valley Elementary District	364
	Wildor District	133		Bruneau-Grand View Joint District	365
CARIBOU	Middleton District	134		Homedale Joint District	370
	Notus District	135	PAYETTE	Payette Joint District	371
	Melba Joint District	136		New Plymouth District	372
CASSIA	Parma District	137		Fruitland District	373
	Vallivue District	139	POWER	American Falls Joint District	381
	Grace Joint District	148		Rockland School District	382
CLARK	North Gem District	149		Arbon Elementary District	383
	Soda Springs Joint District	150	SHOSHONE	Kellogg Joint District	391
	Cassia County Joint District	151		Mullan District	392
CLEARWATER	Clark County District	161		Wallace District	393
	Orofino Joint District	171	TETON	Avery District	394
	Challis Joint District	181		Teton County District	401
CUSTER	Mackay Joint District	182		Twin Falls School District	411
	Prairie Elementary District	191	TWIN FALLS	Buhl Joint District	412
	Glenns Ferry Joint District	192		Filer District	413
ELMORE	Mountain Home District	193		Kimberly District	414
	Preston Joint District	201	VALLEY	Hansen District	415
	West Side Joint District	202		Three Creek Elementary Joint District	416
FRANKLIN	Fremont County Joint District	215		Castleford Joint District	417
	Emmett Joint District	221	WASHINGTON	Murtaugh Joint District	418
	Gooding Joint District	231		McCall-Donnelly Joint District	421
FREMONT	Wendell District	232		Cascade District	422
	Hagerman Joint District	233	WASHINGT	Weiser District	431
	Bliss Joint District	234		Cambridge Joint District	432
GEM	Grangeville Joint District	241		Midvale District	433
	Coffonwood Joint District	242			
	Jefferson County Joint District	251			
GOODING	Ririe Joint District	252			
	West Jefferson District	253			
IDAHO					
JEFFERSON					

* The Lewiston Independent School District No. 1 should be listed as No. 340 in order to distinguish it from the Boise Independent District No. 1.

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Instructions are for lines not fully explained on the form.
General information instructions beginning on page 1 also apply to this form.

HEADING

Use the peel-off mailing label on the back cover of this booklet; you will get your refund faster. Make any corrections by crossing out the wrong information and printing the correct information on the label. Include your apartment number, if you have one. If you do not receive a label, enter your name, address and social security number in the spaces provided. If filing a joint return, enter the names and social security numbers of both you and your spouse.

If you do not have a social security number, contact the Social Security Administration, Postal Service or the Internal Revenue Service to obtain an application, Form SS-5. You should file it with the local office of the Social Security Administration. Apply early enough to make sure you receive a number by April 15. If your return is due before you receive your number, file the return and write "Applied for" in the space for the number. The Idaho State Tax Commission will contact you for the number.

Be sure that your return and W-2 forms show the correct social security number. An error in your social security number will delay your refund.

SCHOOL DISTRICT NUMBER DESIGNATION

A part-year resident living in Idaho on December 31, 1995, must use his December 31 address to identify the school district. Idaho school districts are listed on page 10. If you are in doubt about school district boundaries, call your school and ask about your district number.

Nonresidents and part-year residents who left Idaho before December 31, 1995 do not respond to this question.

FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 1995. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 1995.

Nonresidents do not respond to this question.

RESIDENCY STATUS

Check the box that applies to your residency status for 1995. If you are married and filing a joint return, check the box that applies to your spouse's residency for 1995. Use Form 43 if one of you is a resident and the other is not, and you filed a joint federal return.

1. If you (or your spouse) are a full-year resident of Idaho, check box 1.
2. If you (or your spouse) are a member of the armed forces on active military duty outside Idaho and Idaho is your state of permanent residence, check box 2. (An Idaho resident on active military duty in Idaho for the entire year must file on Form 40 or Form 40EZ unless his spouse is a part-year or nonresident.)
3. If you (or your spouse) are a nonresident, check box 3.
4. If you (or your spouse) moved into or out of Idaho and were a resident for only part of the year and meet the filing requirement, check box 4.
5. If you (or your spouse) are in Idaho on military orders but your state of permanent residence is another state, check box 5. See the instructions for military personnel on page 2 of this booklet.

NEXT YEAR'S FORMS

If someone else prepares your return or you do not need forms mailed to you next year, please check the box. Instead of forms, you will receive a card with your mailing label attached. This card should be given to your tax preparer so the label can be put on your return.

LINES 1 through 5 FILING STATUS

Check the box indicating the same filing status shown on your federal return. Refer to federal instructions for further information on filing status. If you are married filing separately, list your spouse's name and social security number. If you are filing as head of household, enter the name of the person who qualifies you. If you are a qualifying widow(er), enter the year your spouse died.

LINE 6 EXEMPTIONS

Exemptions claimed on your Idaho return must match the exemptions claimed on your federal return.

Line 6a. Yourself and Spouse. CAUTION: If you can be claimed as a dependent on another person's tax return, such as a parent's return, do not check the box indicating yourself. Instead, check the box on line 47c.

If you cannot be claimed as a dependent on another person's return, you may claim one exemption for yourself. Check the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Check the box for "Spouse." Enter the total number of boxes checked in the space provided. If your spouse died during 1995 and you are filing a joint return, you may claim the exemption for your spouse.

Line 6b. Dependent Children. Enter the total number of dependent children claimed on your federal return.

Line 6c. Other Dependents. Enter the number of other dependents claimed on your federal return.

LINES 7-8 IDAHO ELECTION CAMPAIGN FUND

The Idaho Legislature established this fund to provide financing for qualified political parties. If you want \$1 of your income tax to go to the Idaho Election Campaign Fund, check the box beneath the party of your choice. If you are filing a joint return, your spouse may also designate \$1 to the same party or to a different party. If you check "No specific party," the amount will be divided among the parties by a formula prescribed by law. This will not increase your tax or decrease your refund.

If you do not want to make a designation, check the box(es) under "No."

INCOME

Instructions are for lines 9 through 31, Column B. In Column A, enter the amount reported on your federal return unless otherwise stated.

LINE 9 WAGES, SALARIES, TIPS, ETC.

Column B: Enter the total of wages, salaries, tips, etc. received for all employment while an Idaho resident or part-year resident and for work performed in Idaho while a nonresident. If you are an Idaho resident on active military duty, include all military wages in Column B. If you are a military nonresident, do not include military pay in Column B.

LINE 10 TAXABLE INTEREST INCOME

Column B: Enter any amount from Column A earned while an Idaho resident and any interest earned from Idaho sources while

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a nonresident. Interest on an installment sale of Idaho property is included in this column.

LINE 11 DIVIDEND INCOME

Column B: Enter any amount from Column A earned while an Idaho resident or part-year resident and any dividend earned from Idaho sources while a nonresident.

LINE 12 STATE INCOME TAX REFUNDS

Column B: Enter any amount from Column A received while an Idaho resident or part-year resident.

LINE 13 ALIMONY RECEIVED

Column B: Enter any amount from Column A received while an Idaho resident or part-year resident.

LINE 14 BUSINESS INCOME

Column B: Enter any amount from Column A from businesses or professions engaged in while an Idaho resident or part-year resident or conducted in Idaho while a nonresident. Nonresidents conducting a business in Idaho and another state must apportion income according to Idaho Code Section 63-3027. Complete and attach Idaho Schedule 42, Part I.

LINE 15 CAPITAL GAIN OR LOSS

Column B: Enter any amount from federal Schedule D from the sale of capital assets located in Idaho, the sale of capital assets while you were residing in Idaho or receipt of installment sale proceeds while you were an Idaho resident.

LINE 16 OTHER GAINS OR LOSSES

Column B: Enter any amount from federal Form 4797 that occurred while an Idaho resident or part-year resident or from an Idaho business.

LINE 17 IRA DISTRIBUTIONS

Column B: Enter any amount from Column A received while an Idaho resident or part-year resident.

LINE 18 PENSIONS AND ANNUITIES

Column B: Enter any amount from Column A received while an Idaho resident or part-year resident.

LINE 19 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

Column B: Enter any amount from federal Schedule E earned or received while an Idaho resident or part-year resident or related to Idaho business or property.

LINE 20 FARM INCOME

Column B: Enter any amount from Column A which represents farm income or loss incurred while an Idaho resident or part-year resident or from an Idaho farming operation. Nonresidents operating a farm in Idaho and another state must apportion income or loss according to Idaho Code Section 63-3027. Complete and attach Idaho Schedule 42, Part I.

LINE 21 UNEMPLOYMENT COMPENSATION

Column B: Enter any amount from Column A received while an Idaho resident or part-year resident.

LINE 22 SOCIAL SECURITY BENEFITS

Column B: Enter any amount from Column A received while an Idaho resident or part-year resident.

LINE 23 OTHER INCOME

Column B: Enter any amount from Column A received while an Idaho resident, part-year resident or from an Idaho source.

ADJUSTMENTS

LINE 25 IRA DEDUCTIONS

Column B: Enter the portion of the IRA contribution included in Column A in the proportion that Idaho compensation bears to total compensation. Complete this worksheet.

1. Enter the amount of total wages and other earned income you computed on the IRA deduction worksheet in the federal Form 1040 or 1040A instruction booklet _____
2. Enter the amount from line 1 received while an Idaho resident, part-year resident, or from Idaho sources _____
3. Divide line 2 by line 1. %
4. Amount from Form 43, line 25, Column A _____
5. Multiply line 4 by line 3. Enter this amount on Form 43, line 25, Column B _____

LINE 26 MOVING EXPENSES

Column B: Enter the amount included in Column A in the proportion that total Idaho income bears to total income from all sources. Complete this worksheet.

1. Total Idaho income from line 24, Column B _____
2. Total income from line 24, Column A _____
3. Divide line 1 by line 2 %
4. Total moving expense payments from line 26, Column A _____
5. Multiply line 4 by line 3. Enter this amount on line 26, Column B _____

LINE 27 DEDUCTIONS FOR SELF-EMPLOYED

Column A: Enter the deductions for self-employment tax, self-employed health insurance, and contributions to a KEOGH or SEP plan reported on your federal return.

Column B: Enter the portion of the deductions included in Column A in the proportion that Idaho source self-employment income bears to total self-employment income. Complete this worksheet.

1. Enter the amount of self-employment income from Idaho sources reported on Form 43, Column B, line 14 (business income), line 20 (farm income), and income from partnerships on line 19 _____
2. Enter the amount of self-employment income reported on Form 43, Column A, line 14 (business income), line 20 (farm income), and income from partnerships on line 19 _____
3. Divide line 1 by line 2 %
4. Amount from Form 43, line 27, Column A _____
5. Multiply line 4 by line 3. Enter this amount on Line 27, Column B _____

LINE 28 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

Column B: Enter any amount from Column A which relates to interest income reported as Idaho income.

LINE 29 ALIMONY PAID

Column B: Enter the amount included in Column A in the proportion that total Idaho income bears to total income from all sources. Complete this worksheet.

FORM 43

1. Total Idaho income from line 24, Column B
2. Total income from line 24, Column A
3. Divide line 1 by line 2 %
4. Total alimony payments from line 29, Column A
5. Multiply line 4 by line 3. Enter this amount on Line 29, Column B

LINE 31 ADJUSTED GROSS INCOME

Column A: This must be the same amount of Adjusted Gross Income as reported on your federal return. Enter this amount on line 32, Column A.

Column B: This is Idaho Adjusted Gross Income. Enter this amount on line 32, Column B.

ADDITIONS

LINE 33 INTEREST AND DIVIDENDS NOT TAXABLE UNDER FEDERAL CODE

Column A: Enter the amount of interest and dividends you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income is not reported on your federal return.

Column B: Enter any amount in Column A earned while an Idaho resident or part-year resident.

LINE 34 OTHER ADDITIONS

Complete this worksheet, using the instructions below to determine your other additions.

	Column A	Column B
1. Net operating loss carryforward ..		
2. Capital loss carryforward		-0-
3. Retirement plan lump-sum distributions		
4. Partners and shareholders Idaho additions		
5. Medical savings account withdrawals		
6. Total. Add lines 1 through 5. Enter these amounts in the appropriate columns on line 34 ...		

NET OPERATING LOSS CARRYFORWARD

Column A: Enter any net operating loss carryforward included on line 23, Column A. The federal net operating loss carryforward is not the same as Idaho's. The Idaho net operating loss carryforward is reported on line 36.

Column B: Enter any portion of the federal net operating loss carryforward included on line 23, Column B.

CAPITAL LOSS CARRYFORWARD

Column A: Enter any capital losses included on line 15, Column A that were incurred in another state or capital losses from business activities not taxable by Idaho included on line 16, Column A.

Column B: Make no entry in Column B.

RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

Column A: Enter the taxable amount of a lump-sum distribution from a retirement plan included on line 18, Column A which includes the ordinary income portion and the amount eligible for the federal capital gain election reported on federal Form 4972. (The taxable amount does not include death benefits.)

Column B: Enter any amount in Column A received while an

Idaho resident.

PARTNERS AND SHAREHOLDERS IDAHO ADDITIONS

Column A and Column B: Partners and shareholders must include their share of the Idaho additions to partnership and S corporation income not included on the federal Schedule K-1. This information is available from the preparer of the partnership or S corporation return. For example, interest income from other states not taxable for federal purposes is not included on a federal Schedule K-1. The partner/shareholder must report that interest income on this line.

MEDICAL SAVINGS ACCOUNT WITHDRAWALS

Columns A and B: Medical savings account withdrawals not used to pay eligible medical expenses must be reported here. Attach a copy of Form MSA-1. See instructions for line 43.

SUBTRACTIONS

LINE 36 IDAHO NET OPERATING LOSS CARRYFORWARD

Columns A and B: Use Idaho Form 56 to compute your Idaho loss carryforward. Do not include losses from sources which were not taxable by Idaho or which were incurred before becoming a resident or part-year resident.

LINE 37 STATE INCOME TAX REFUND

Column A: Enter all state income tax refunds included on line 12, Column A.

Column B: Enter all state income tax refunds included on line 12, Column B.

LINE 38 INTEREST FROM U.S. GOVERNMENT

The interest income received from obligations of the U.S. Government is not subject to the Idaho tax. Examples of obligations of the U.S. Government include but are not limited to:

- Banks for Cooperatives
- Federal Farm Credit Banks
- Federal Financing Bank
- Federal Homeowners Loan Bank
- Federal Intermediate Credit Bank
- Federal Land Bank
- Guam
- Production Credit Associations
- Puerto Rico
- Student Loan Marketing Association
- Tennessee Valley Authority Bonds
- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury Bills and Notes
- Virgin Islands

Interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA) is not paid by the U.S. Government and is subject to Idaho income tax.

Column A: Enter the interest income you received from obligations of the U.S. Government if included on line 10, Column A.

Column B: Enter the interest income you received from obligations of the U.S. Government if included on line 10, Column B.

LINE 39 CHILD AND DEPENDENT CARE

If you were able to claim the federal Credit for Child and Dependent Care Expenses, you are allowed an Idaho deduction for the child care expenses you paid for the care of your dependents.

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The Idaho deduction is a different amount than the federal credit.

Complete this worksheet to determine your Idaho child or dependent care deduction. Refer to federal Form 2441 to determine amounts to enter on lines 1 through 4.

1. Enter the amount of qualified expenses you incurred and paid in 1995. Do not include amounts paid by your employer
2. Enter \$2,400 for one child or dependent, \$4,800 for more than one child or dependent, cared for during the year
3. Enter your earned income
4. Enter your spouse's earned income. If your spouse was a student or disabled, his or her earned income is considered to be \$200 per month (\$400 per month if more than one child or dependent was cared for during the year)
5. Enter the smallest of line 1, 2, 3, or 4 here and on line 39, Column A
6. Idaho earned income. Amounts on lines 3 and 4 that are from Idaho sources
7. Total earned income. Add amounts on lines 3 and 4.
8. Divide line 6 by line 7.%
9. Multiply line 8 by line 5. Enter this amount here and on line 39, Column B.

Attach federal Form 2441 or Form 1040A, Schedule 2, Child and Dependent Care Expenses, to your return.

LINE 40 SOCIAL SECURITY AND RAILROAD BENEFITS

Idaho does not tax social security benefits or benefits paid by the Railroad Retirement Board that are taxable on your federal return. If subtracting benefits from the Railroad Retirement Board, attach Form RRB-1099 or RRB-1099-R.

Column A: Enter the amounts of these benefits if they were included in income on lines 18 and 22, Column A.

Column B: Enter the amounts of these benefits if they were included in Idaho income on lines 18 and 22, Column B.

LINE 41 IDAHO CAPITAL GAINS DEDUCTION

Columns A and B: If you had a net capital gain from the sale of Idaho property described below, you may deduct 60% of the net capital gain which has not already been deducted on federal Schedule D.

- (a) Real property held for a minimum of five years, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for a minimum of 12 months. A revenue-producing enterprise means:
 - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
 - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
 - 3) Feeding livestock at a feedlot;
 - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for a minimum of 24 months, and other livestock used for breeding held for a minimum of 12 months, if the owner received more than one-half of his gross income from farming or ranching in Idaho, or
- (d) Timber held for 24 months or more.

Complete Idaho Form CG to compute your Idaho capital gains deduction.

LINE 42 ADOPTION EXPENSES

Column A: If you adopt a child, you may deduct the expenses incurred in the adoption. You may claim legal and medical expenses incurred up to a maximum of \$3,000 per adoption. Travel expenses do not qualify. If the expenses are incurred in two or more years, deduct the costs in the year paid until the \$3,000 limit has been met. The expenses related to an unsuccessful attempt to adopt are not deductible. If expenses were claimed in a year prior to such a determination, file an amended return to add back any deduction claimed for the unsuccessful attempt.

Column B: Enter the amount included in Column A in the proportion that total Idaho income bears to total income from all sources. Complete this worksheet.

1. Total Idaho income from line 24, Column B
2. Total income from line 24, Column A
3. Divide line 1 by line 2
4. Total adoption expenses from line 42, Column A
5. Multiply line 4 by line 3. Enter this amount on line 42, Column B

LINE 43 CONTRIBUTIONS TO MEDICAL SAVINGS ACCOUNT

Columns A and B: You may deduct up to \$2,000 (\$4,000 if married) for contributions to a medical savings account. A medical savings account is generally established with a bank, savings and loan, or credit union. The account is established to pay eligible medical expenses of the account holder and the account holder's dependents. Attach a copy of Form MSA-1.

Any interest earned on the account is deducted on line 44. Complete and attach Form 39, Part I, Other Subtractions.

If you withdraw funds from a medical savings account and do not use the funds to pay eligible medical expenses, the withdrawal is subject to Idaho tax. Report this amount as an Other Addition, line 34. Eligible medical expenses are items that may be claimed as deductions on Schedule A.

If you make a withdrawal which is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on line 84.

LINE 44 OTHER SUBTRACTIONS

Column A: Enter total "Other Subtractions" from Form 39, Part II, Column A.

Column B: Enter total "Other Subtractions" from Form 39, Part II, Column B.

LINE 47a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 1996, you may consider yourself 65 on December 31, 1995. The boxes you check must match your federal return.

LINE 47b BLIND

The box for "Yourself" must be checked if the taxpayer is blind. If you are filing a joint return and your spouse is blind, check the box for "Spouse." Blindness is determined as of December 31. The boxes you check must match your federal return.

LINE 47c CLAIMED DEPENDENT

If you can be claimed as a dependent on your parent's or someone else's return, check this box. You may itemize deductions or use the standard deduction. Complete the worksheet on

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page 15 to determine your standard deduction.

LINES 48-51 ITEMIZED OR STANDARD DEDUCTIONS

You may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

Your itemized deduction is the same as the figure you used on your federal Form 1040, but Idaho requires that all state or local income taxes be subtracted from your itemized amount before you use that figure to reduce your income. This is all state or local income taxes on your Schedule A, not just Idaho's. Because of this addback, it may be more beneficial to itemize for federal purposes but use the standard amount for Idaho.

Complete this worksheet to determine which method is to your benefit.

1. Idaho adjusted income from Line 46, Column B _____
2. Total adjusted income from Line 46, Column A _____
3. Divide line 1 by line 2 %
4. Itemized deductions from federal Schedule A _____
5. State income taxes included in itemized deductions _____
6. Subtract line 5 from line 4 _____
7. Enter your standard deduction from the chart on page 15 _____
8. Idaho itemized deduction: multiply line 6 by line 3 _____
9. Standard deduction: multiply line 7 by line 3 _____

Compare lines 8 and 9. If line 8 is larger than line 9, you should use your itemized deductions. If line 9 is larger than line 8, you should use your standard deduction.

CLAIMED DEPENDENTS. If someone else can claim you as a dependent, complete the worksheet.

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you had dual status as a nonresident alien for part of 1995 and during the rest of the year you were a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1995 and you and your spouse agree to be taxed on your combined worldwide income.

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS. Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$114,700 (\$57,350 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount computed on the federal Itemized Deductions Worksheet and reported on your federal return.

Since state income taxes are affected by the limitation, your state income tax addback (line 49) must be reduced if your itemized deductions are limited. Adjust your state income tax addback as follows:

1. State income tax reported on federal Schedule A _____
2. Itemized deductions affected by the limitation (line 3 of federal Itemized Deductions Worksheet) _____
3. Divide line 1 by line 2 %
4. Enter the amount from line 9 of the federal Itemized Deductions Worksheet _____
5. Multiply line 3 by line 4 _____
6. Subtract line 5 from line 1. Enter this amount on line 49 _____

STANDARD DEDUCTION CHART FOR MOST PEOPLE

DO NOT use this chart if you are 65 or older, blind or if someone else can claim you as a dependent.

If your filing status is:	Your standard deduction is:
Single	\$3,900
Married filing joint return or	
Qualifying widow(er) with dependent child	6,550
Married filing separate return	3,275
Head of household	5,750

STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND

If you are 65 or older or blind, check the boxes.

You 65 or older ☐ Blind ☐

Your spouse 65 or older ☐ Blind ☐
(if joint return)

Total number of boxes checked ☐

If your filing status is:	And the number in the box above is:	Your standard deduction is:
Single	1	\$4,850
	2	5,800
Married filing joint return or	1	\$7,300
Qualifying widow(er) with dependent child	2	8,050
	3	8,800
	4	9,550
Married filing separate return	1	\$4,025
	2	4,775
	3	5,525
	4	6,275
Head of household	1	\$6,700
	2	7,650

STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

1. Enter your federal earned income. Earned income includes wages, salaries, tips, other employee compensation, net earnings from self-employment, strike benefits and any disability pay you report as wages. If none, enter -0- _____
2. Minimum amount 650
3. Compare the amounts on lines 1 and 2. Enter the larger of the two amounts here _____
4. Enter on line 4 the amount shown below for your filing status:
 - Single, enter \$3,900
 - Married filing a separate return, enter \$3,275
 - Married filing a joint return or Qualifying widow(er) with dependent child, enter \$6,550.
 - Head of household, enter \$5,750 _____
5. Standard deduction:
 - a. Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here. If under 65 and not blind, stop here and enter this amount on line 51 _____
 - b. If 65 or older or blind, multiply \$950 (\$750 if married filing a joint or separate return, or qualifying widow(er) with dependent child) by the number of boxes checked on lines 47a and b _____
 - c. Add lines 5a and 5b. Enter the total here and on line 51 _____

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LINE 52 EXEMPTIONS

Multiply \$2,500 by the total number of exemptions entered on line 6d. If Column A, line 31 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 36.

- \$ 86,025 Married filing separate return
- \$172,050 Married filing joint return or qualifying widow(er)
- \$114,700 Single
- \$143,350 Head of household

LINE 54 IDAHO PERCENTAGE

Divide the amount from line 46, Column B, by the amount from line 46, Column A. Enter the percentage here. You must round to the nearest whole percent. Example: If line 46, Column A, is \$15,000 and line 46, Column B, is \$10,000, you would enter 67% on line 54. The total percentage cannot exceed 100%.

LINE 57 TAX

Enter the tax on this line. Use the tax tables on page 24 through 29 if line 56 is less than \$50,000. Use the schedules on page 24 if line 56 is \$50,000 or more. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax table.

If you do not meet the filing requirement (see page 1) and are filing only to receive a refund of withheld taxes, write "NRF" (Not Required to File) on this line.

CREDITS AND OTHER TAXES

LINE 58 INCOME TAXES PAID TO OTHER STATES

Nonresidents do not qualify for this credit.

Part-year resident: When the same income is taxed by both Idaho and another state, while you are an Idaho resident, you may be entitled to a credit for taxes paid to another state. Use Form 39 to compute the credit. You must attach a copy of the other state's income tax return and Form 39. If the credit applies to more than one state, use a separate Form 39 for each state.

Idaho resident military: Use Part II, Section C of Form 39 to compute the credit.

LINE 59 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL ENTITIES

If you donated cash or goods to a qualified educational entity, you may claim one-half of the amount as a tax credit. The credit is limited to the lesser of:

- 20% of the tax on line 57, or
- \$50 (\$100 on a joint return)

A qualified educational entity includes:

- a nonprofit corporation, fund, foundation, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities
- a nonprofit, private or public Idaho school (elementary, secondary or higher education) or its foundation
- the Idaho State Historical Society or its foundation
- Idaho education public broadcast system foundations
- an Idaho public library or its foundation
- an Idaho library district or its foundation
- an Idaho public or private nonprofit museum

LINE 60 ETHANOL ALCOHOL PRODUCTION CREDIT

If you manufacture ethanol alcohol for use as a blend in producing gasohol, a tax credit is allowed based on the value of personal property or improvements used or constructed for this

purpose. Complete and attach Idaho Form 25.

LINE 61 INVESTMENT TAX CREDIT

If you acquired an asset for use in your business, you may have earned an investment tax credit. Complete and attach Idaho Form 49 to report the earned credit computed on Part I, Form 49 and the allowed credit computed on Part II, Form 49.

LINE 62 CREDIT FOR CONTRIBUTIONS TO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified youth or rehabilitation facility, you may claim one-half of the amount as a tax credit. The credit is limited to the lesser of:

- 20% of the tax on line 57, or
- \$100 (\$200 on a joint return)

The following are the qualified youth or rehabilitation facilities:

- Anchor House
- The Arc, Inc., Boise
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- High Reachers, Inc., Mountain Home
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children's Home
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Transitional Employment Services for the Handicapped, Coeur d' Alene
- Western Idaho Training Co., Inc., Caldwell
- Winchester Occupational Workshop, Winchester

LINE 63 NEW JOBS TAX CREDIT

If you have hired one or more qualifying new employees and own a qualifying revenue-producing enterprise, you may be entitled to the new jobs tax credit. Complete and attach Idaho Form 55. The definition for a revenue-producing enterprise can be found in the instructions for line 41.

LINE 64 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE

If you purchased equipment that manufactures a product from post-consumer or post-industrial waste, you may be entitled to a tax credit. The credit is earned the year that 90% of the production of the equipment is used to produce products utilizing post-consumer or post-industrial waste.

The credit is 20% of the cost to purchase the equipment. The credit is limited to \$30,000 per tax year. If the credit exceeds your income tax liability, the credit may be carried forward against income tax liabilities for up to seven years.

Product means any material resulting from a manufacturing process and offered for sale which is composed of at least 50% post-consumer or post-industrial waste. Product does not include shredded material unless it is incorporated directly into the manufacturing process.

Post-consumer waste or post-industrial waste means only products and materials consisting of glass, paper, or plastic which have been, or would have been, disposed of as solid waste. It does not include radioactive or hazardous waste.

Qualified equipment is machinery or equipment located in Idaho with a useful life of three years or more. At least 90% of the equipment's production must result in manufactured products utilizing post-consumer or post-industrial waste.

Attach a schedule showing your computations, listing the quali-

FORM 43

fying equipment, identifying the post-consumer or post-industrial waste products, and identifying the newly manufactured products.

LINE 66 SPECIAL FUELS TAX DUE

If you buy special fuels (diesel, propane, natural gas) without paying the special fuels tax and later use this fuel in licensed vehicles or in an aircraft, special fuels tax is due. Enter the amount from line 18, Form 75. Attach Idaho Form 75.

LINE 67 SALES/USE TAX DUE

If you made purchases (while an Idaho resident) without paying sales tax, you must calculate the Idaho 5% sales tax. Examples include magazine subscriptions, record and book clubs, and purchases made in states that do not have a sales tax. Multiply the purchase price by 5% to determine the sales tax due.

LINE 68 RECAPTURE OF INVESTMENT TAX CREDIT

If you have claimed Idaho investment tax credit on property that ceases to qualify before the end of its estimated useful life, you must recompute the investment tax credit. The difference between the original credit and the recomputed credit must be recaptured. Complete and attach Idaho Form 49R.

LINE 69 PERMANENT BUILDING FUND TAX

You are required to pay the \$10 permanent building fund tax if your Idaho gross income equals or exceeds the filing requirements on page 1.

You are not required to pay the \$10 permanent building fund tax if:

- your Idaho gross income was less than the amount specified for your filing status. Draw a line through the \$10 and enter "NRF" (Not Required to File).
- you were receiving Idaho public assistance payments at the end of the tax year. Check the box on this line and draw a line through the \$10.
- you or your spouse were legally blind at the end of the tax year. Draw a line through the \$10.

DONATIONS

The donations on lines 71 through 75 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you cannot get a refund later. These donations may be itemized as charitable contribution deductions on your 1996 income tax return. If you have any questions regarding your donation(s), you may contact the entities listed.

LINE 71 NONGAME WILDLIFE CONSERVATION FUND



**DO
SOMETHING
WILD!**

Contributions are used to ensure the conservation of nongame wildlife and their habitat in Idaho, to promote greater appreciation of wildlife, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including research on rare animals in an effort to better manage them so they don't become threatened or endangered, construction of nest boxes and platforms to provide more homes for wildlife, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife leaflet series available to the public and used by teachers. Contact the Department of Fish and Game. (208) 334-2676.

LINE 72 DRUG ENFORCEMENT FUND

Donations are used to finance drug enforcement programs in Idaho. Contact the Division of Narcotics, Department of Law Enforcement. (208) 884-7120.

LINE 73 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Donations are used to fund community-based educational or service programs designed to prevent child abuse and neglect. Contact the Department of Health and Welfare, Children's Trust Fund/Abuse Prevention. (208) 386-9317.

LINE 74 AGRICULTURE IN THE CLASSROOM FUND

Donations are used to develop and present programs to provide students with a better understanding of the role of Idaho agriculture in our society. Contact the State Department of Agriculture. (208) 888-0988.

LINE 75 U.S. OLYMPIC FUND

You may designate up to \$5.00 (\$10.00 on a joint return) to the United States Olympic Fund. Write to the U.S. Olympic Committee, 1750 Boulder St., Colorado Springs, CO. 80904.

PAYMENTS AND OTHER CREDITS

LINE 77 GROCERY CREDIT

Nonresidents do not qualify for this credit.

If you can be claimed as a dependent on your parent's return, you may NOT claim this credit on your return.

Part-year residents and Idaho residents on full-time active military duty who meet the filing requirements on page 1 must use the worksheet to compute the grocery credit.

If you do not meet the filing requirement and are filing only to receive a refund of amounts withheld, write "NRF" (Not Required to File) on this line.

GROCERY CREDIT WORKSHEET

Part-year Residents

Yourself:

1. Number of months in Idaho
2. If 65 or older, multiply line 1 by \$2.50
- If under 65, multiply line 1 by \$1.25

Spouse (if joint return):

3. Number of months in Idaho
4. If 65 or older, multiply line 3 by \$2.50
- If under 65, multiply line 3 by \$1.25

Dependents claimed on lines 6b and 6c:

5. For each dependent, compute:
Number of months in Idaho _____ X \$1.25
- Number of months in Idaho _____ X \$1.25
- Number of months in Idaho _____ X \$1.25
- Number of months in Idaho _____ X \$1.25

(If you have more than four dependents, use additional paper to compute.)

Total credit allowed:

6. Add amounts on lines 2, 4 and 5
7. Enter total tax from line 70
8. Enter the smaller of line 6 or line 7 here and on line 77

The grocery credit for part-year residents cannot exceed the amount on line 70.

Residents on Active Military Duty

1. \$15 times the number of Idaho residents claimed on line 6d
2. Additional grocery credit if you or your spouse are 65 or older: \$15 times the number of checked boxes on line 47a
3. Total of lines 1 and 2. Enter on line 77

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LINE 78 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

Part-year residents and nonresidents do not qualify for this credit.

If either you or your spouse were a full-year resident, or an Idaho resident on active military duty outside Idaho and you maintained a household for an immediate family member(s) age 65 or older or with a developmental disability, and you did not include a deduction of \$1,000 per person on line 44, you may claim a tax credit of \$100 per person (up to \$300).

Complete Form 39, Part I, Section E, and attach it to your return. If the home was maintained for less than a full year, the tax credit is allowed at the rate of \$8.33 per month per person.

You may claim this credit even if your gross income is less than the filing requirement.

LINE 79 FUELS TAX REFUND

If you buy special fuels (diesel, propane, natural gas) with Idaho tax included and use this fuel for heating or in off-highway equipment, you may be entitled to a refund of the Idaho special fuels tax you paid. Enter the amount from line 9, Form 75. Attach Idaho Form 75. Heating fuel is generally purchased without paying the tax.

If you buy gasoline and use it in unlicensed equipment or auxiliary engines, you may be entitled to a refund of the Idaho gasoline tax you paid. Enter the amount from line 8, Form 75. Attach Idaho Form 75.

LINE 80 IDAHO INCOME TAX WITHHELD

Total the Idaho income tax withheld shown on withholding statements. Attach legible state copies of your W-2s and other information forms that show Idaho withholding. DO NOT claim credit for tax withheld for other states or federal tax withheld. DO NOT include W-2s from other tax years or write on or change the amounts on your W-2s.

LINE 81 1995 FORMS 51 AND 51ES PAYMENTS AND THE AMOUNT APPLIED FROM THE 1994 RETURN

Enter the total of payments made with an extension of time (Form 51), voluntary estimated payments (Form 51ES), and the amount applied from your 1994 return.

REFUND OR PAYMENT DUE

LINE 84 PENALTY AND INTEREST

Penalty: If you file your return after the due date or do not pay

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN

FORM 39, PART I

Complete Part I of Form 39 if you are filing a Form 40. If you are filing a Form 43, complete Part II.

PART I, SECTION A. ALTERNATIVE ENERGY DEVICE DEDUCTION

If you install an alternative energy device in your Idaho residence, you may deduct a portion of the amount actually paid or accrued (billed but not paid).

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install or acquire the device, but not more than \$5,000.

In the next three years after installation, you can deduct 20%

the amount of tax by the due date, a 5% penalty for each month (or fraction of a month), up to a maximum of 25%, will apply to the tax due. If you received an extension of time to file your return and did not include a payment of at least 80% of the tax due or 100% of the total tax you reported last year, a 5% penalty will apply to the tax due. The minimum penalty is \$10.

Medical Savings Account: If you make a medical savings account withdrawal which is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Check the box and enter the amount here. Attach a copy of Form MSA-1.

Interest: Interest is charged on the amount of tax due, line 83, from the due date until paid. The rate for 1996 is 8%.

LINE 85 TOTAL DUE

Enter the amount of tax you owe. If your payment includes amounts for penalty and interest, include those amounts in the figure you enter on this line.

Send a check or money order payable to the Idaho State Tax Commission. Do not send cash. Payments of less than \$1 are not required. A \$10 charge will be imposed on all returned checks.

When the tax due the state is \$100,000 or more, it must be paid by electronic funds transfer. A penalty may be imposed for failure to pay by electronic funds transfer.

LINE 87 REFUND

Enter the amount of your overpayment shown on line 86 that you want refunded to you.

Refunds of less than \$1 will not be issued unless specifically requested in writing, signed and attached to the return when filed. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities and may be seized for unpaid liabilities owed to other state agencies.

LINE 88 1996 ESTIMATED TAX

Subtract line 87 from line 86. The amount you enter will be applied to your 1996 tax and will not be refunded.

of these costs per year, but not more than \$5,000 in any year. Qualifying devices include:

- any system using solar radiation, wind or geothermal resource primarily to provide heating or cooling, to produce electrical power, or any combination.
- a fluid-to-air heat pump operating on a fluid reservoir heated by solar radiation or geothermal resource, but not an air-to-air heat pump unless it uses geothermal resources as part of the system.
- a natural gas or propane heating unit, Environmental Protection Agency certified wood stove or pellet stove meeting the most current industry and state standards which replaces a

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noncertified wood stove. The noncertified wood stove must be taken to a site authorized by the Division of Environmental Quality where it will be destroyed.

Lines 1 - 4 Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 1993, complete line 3. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

Line 5 Total your deduction on line 5 and carry the total to line 19, Form 40.

PART I, SECTION B. RETIREMENT BENEFITS DEDUCTION

If you are age 65 or older, or if you are disabled and age 62 or older, you may be able to deduct some of the retirement benefits and annuities you receive. You must be a full-year Idaho resident to take this deduction. The following annuities and benefits may be deducted:

- **Civil Service Employees:** Retirement annuities paid by the United States to a retired civil service employee or the unremarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older.
- **Idaho Firemen:** Retirement benefits paid from the firemen's retirement fund of the state of Idaho to a retired fireman or the unremarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older.
- **Policemen of an Idaho city:** Retirement benefits paid from the policemen's retirement fund of a city within Idaho to a retired policeman or the unremarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older.
- **Servicemen:** Retirement benefits paid by the United States to a retired member of the U.S. military service or the unremarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

The amount deducted must be reduced by retirement benefits paid under the Federal Social Security Act and the Federal Railroad Retirement Act.

The maximum amounts which may be deducted for 1995 are:

Married filing jointly:

- age 65 or older \$21,576
- age 62 or older and disabled \$21,576

Single:

- age 65 or older \$14,388
- age 62 or older and disabled \$14,388

Line 1 Enter \$21,576 or \$14,388, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse may receive more than one annuity.

Line 2 Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act.

Line 3 Enter the amount of retirement benefits you (and your spouse) received under the Federal Social Security Act.

Line 4 Subtract lines 2 and 3 from line 1.

Line 5 The amount deducted must have been included in income. Enter the amount of eligible retirement annuities included on line 9 of Form 40.

Line 6 Enter the smaller of line 4 or 5 here and on line 21, Form 40.

PART I, SECTION C. OTHER SUBTRACTIONS

Line 1 Federal income tax credits for alcohol or gasohol

Any amount included in federal gross income because a federal income tax credit for the sale and use of alcohol and alcohol blended fuels was claimed may be deducted on the Idaho re-

turn. Refer to federal Form 6478, Credit for Alcohol Used as Fuel.

Line 2 Contributions to State Medical Assistance Account

You may deduct payments to the state of Idaho and credited to the medical assistance account. This account is primarily designed to receive money from families of patients receiving medical assistance under Medicaid. These payments may be deducted on this line only if they are not deducted on Schedule A, Itemized Deductions.

Line 3 Expenditures for personal care services

You may deduct the smaller of the actual amount paid or \$1,000 for each family member for whom you pay for personal care services if all of the following qualifications are met:

- a. The expenditures you claim are actual expenses you paid on behalf of the family member.
- b. The expenditures cannot be deducted elsewhere on your income tax return.
- c. The expenditures cannot be reimbursed by Medicare, Medicaid or private insurance.
- d. The expenditures must be for services provided to an immediate family member or your spouse. An immediate family member is any person who meets the member of household or relationship test for being claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information on dependents.
- e. The services must be provided in either your home or the cared-for person's home. The home may not be a hospital, nursing home or similar health facility.
- f. The services must be prescribed by a physician.
- g. The services must be supervised by a registered nurse.
- h. The expenditures must be paid to a person who is a qualified provider of personal care services as determined by the Director of the Department of Health and Welfare in accordance with the Idaho Code, Section 39-5606. The provider may not be an immediate family member as defined in d. above, unless the Director determines that a member of the family is the best qualified person to provide services, or the financial circumstances of the recipient's family are such that it is more advantageous to the State and to the recipient's family.

If a qualified provider is an immediate family member, any amount claimed for personal care services may not be deducted unless the provider has reported the amounts on his or her Idaho income tax return, unless this amount together with all other income received by the provider is insufficient to meet the requirements for filing an Idaho income tax return.

Line 4 Maintaining a home for aged and/or developmentally disabled

You may deduct \$1,000 for each family member not including yourself or your spouse, who is age 65 or older, for whom you maintain a household and provide more than one-half of his support for the year. You may deduct \$1,000 for each family member including yourself and your spouse who is developmentally disabled, for whom you maintain a household and provide more than one-half of his support for the year. No more than three deductions of \$1,000 are allowed.

Developmental disability means a chronic disability which:

1. Is attributable to an impairment such as:
 - Mental retardation
 - Cerebral palsy
 - Epilepsy
 - Autism
 - Other condition found to be closely related to, or similar to, one of these impairments; and
2. Results in substantial functional limitation in three or more of the following areas of life activity:
 - Self care
 - Receptive and expressive language
 - Learning
 - Mobility
 - Self-direction

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- Capacity for independent living
 - Economic self-sufficiency; and
3. Reflects the need for a combination and sequence or special, interdisciplinary or generic care, treatment or other services which are of lifelong or extended duration and individually planned and coordinated.

If the home was maintained for the family member for less than a full year, the deduction is allowed at the rate of \$83.33 per month for the portion of the year that qualifies.

A family member is any person who meets the member of household or relationship test for being claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information on dependents.

Maintaining a household means paying more than one-half the expenses incurred for the benefit of all the household's occupants. Social Security benefits are not support provided by you but must be included in the computation of total support provided. Some examples of expenses of maintaining a household include: property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance and food consumed on the premises.

Line 5 Idaho lottery winnings You may deduct the amount of any Idaho lottery prizes included in federal adjusted gross income on line 9, Form 40. You cannot deduct lottery prizes from other states.

Line 6 Income earned on a reservation by a Native American Native Americans who are enrolled members of a federally recognized tribe and who live and work on a reservation may deduct all income received from employment on the reservation if the income is included on line 9, Form 40. Income earned off the reservation cannot be deducted, nor can income earned on the reservation if you live off the reservation.

Line 7 Medical Savings Account Interest Enter the amount of interest earned on a medical savings account. This amount is shown on your Form MSA-1.

Line 8 Other subtractions
WORKER'S COMPENSATION INSURANCE: A self-employed individual may deduct the actual cost of amounts paid for worker's compensation insurance coverage in Idaho, if the cost is not deducted elsewhere.

PARTNERS AND SHAREHOLDERS: Partners and shareholders may deduct their proportional share of the Idaho subtractions from partnership and S corporation income. This information is available from the preparer of the partnership or S corporation return. For example: Interest income from federal obligations is not taxable for Idaho purposes but is included on the federal Schedule K-1. The partner/shareholder may deduct that interest income here.

OTHER SUBTRACTIONS: Identify any other subtraction to which you are entitled and claim the amount on this line.

Line 9 Total other subtractions
Total your subtractions and enter the amount on line 27, Form 40.

PART I, SECTION D. INCOME TAXES PAID TO ANOTHER STATE

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for taxes paid to another state. Use this section to compute the credit. You must attach a copy of the other state's income tax return and Form 39 to your income tax return. If credit applies to more than one state, use a separate Form 39 for each state.

Examples of income that may be taxed by both Idaho and another state include:

- A pension earned from a California source paid to an Idaho resident.
- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

Line 1 Enter the tax shown on line 39, Form 40.

Line 2 Enter your adjusted income shown on the other state's income tax return. This is the amount from the other state's return that compares to line 29, Form 40.

Line 3 Enter your Idaho adjusted income from line 29, Form 40.

Line 4 Divide line 2 by line 3. Enter the percentage rounded to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

Line 6 Enter the other state's tax due from its tax table or rate schedule less its income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that is not an income tax credit is a special fuels or gasoline tax credit or refund.

Line 7 Your allowable credit for taxes paid to another state is the smaller of line 5 or line 6. Enter this amount on line 40 of Form 40.

PART I, SECTION E. MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

If you did not claim the \$1,000 deduction on line 4 of Section C above, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over or a family member with a developmental disability if you provided more than one-half of his support for the year. Refer to the instructions for Section C, line 4. If the home was maintained for less than a full year, the credit is allowed at the rate of \$8.33 per month that the home was maintained.

You may claim this credit if your gross income is less than the filing requirement. File Form 40 and attach Form 39 to your return.

Only full-year residents, including Idaho residents on active military duty outside Idaho, may claim this credit.

Lines 1 and 2 Answer the two questions. If you answer no to either question, you do not qualify.

Line 3 Enter the name, social security number, relationship, and date of birth of your family member(s) for whom you maintain a home and provide more than one-half of their support. If the claim is for a family member with a developmental disability, check the box.

Line 4 Carry the total to line 64, Form 40. Idaho residents on active military duty in another state enter the amount on line 78, Form 43.

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Complete Part II of Form 39 if you are filing Form 43. If you are filing Form 40, complete Part I of Form 39.

PART II, SECTION A. OTHER SUBTRACTIONS

Line 1 Idaho resident - Military pay earned outside of Idaho

Column A: Do not enter anything in this column.

Column B: If you are an Idaho resident on active military duty outside of Idaho, your active duty military wages are not subject to Idaho tax. Enter the amount of such wages in Column B if included on line 9, Column B, Form 43.

National Guard or Reserve pay, including annual training pay, generally does not qualify. However, if you were on active duty for a continuous 120 days or more, you may deduct the military pay earned outside of Idaho. The continuous 120 days do not have to be in the same tax year. Your wage and tax statement (W-2) does not show this amount separately and you may have to compute the amount of income earned outside of Idaho. You should see your unit of assignment or use your orders in making this computation. Attach a copy of your worksheet and military orders.

Line 2 Federal income tax credits for alcohol or gasoline

Column A: Enter the amount included in federal gross income because a federal income tax credit for the sale and use of alcohol and alcohol blended fuels was claimed on the federal return. Refer to federal Form 6478, Credit for Alcohol Used as Fuel.

Column B: Enter the amount of this income that is included in Idaho income.

Line 3 Contributions to State Medical Assistance Account

Columns A and B: You may deduct payments made to the state of Idaho and credited to the medical assistance account. This account is primarily designed to receive money from families of patients receiving medical assistance under Medicaid. These payments may be deducted on this line only if they are not deducted on Schedule A, Itemized Deductions. The amounts entered in Columns A and B must be the same.

Line 4 Expenditures for personal care services

Columns A and B: You may deduct the smaller of the actual amount paid or \$1,000 for each family member for whom you pay for personal care services if all of the following qualifications are met:

- The expenditures you claim are actual expenses you paid on behalf of the family member.
- The expenditures cannot be deducted elsewhere on your income tax return.
- The expenditures cannot be reimbursed by Medicare, Medicaid or private insurance.
- The expenditures must be for services provided to an immediate family member or your spouse. An immediate family member is any person who meets the member of household or relationship test for being claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information on dependents.
- The services must be provided in either your home or the cared-for person's home. The home may not be a hospital, nursing home or similar health facility.
- The services must be prescribed by a physician.
- The services must be supervised by a registered nurse.
- The expenditures must be paid to a person who is a qualified provider of personal care services as determined by the Director of the Department of Health and Welfare in accordance with the Idaho Code, Section 39-5606. The provider may not be an immediate family member as defined in d. above, unless the Director determines that a member of the family is the best qualified person to provide services, or the financial circumstances of the recipient's family are such that it is more advantageous to the State and to the recipient's family.

If a qualified provider is an immediate family member, any amount claimed for personal care services may not be deducted unless

the provider has reported the amounts on his or her Idaho income tax return, unless this amount together with all other income received by the provider is insufficient to meet the requirements for filing an Idaho income tax return.

The amounts entered in Columns A and B must be the same.

Line 5 Maintaining a home for aged and/or developmentally disabled

Columns A and B: You may deduct \$1,000 for each family member not including yourself or your spouse, who is age 65 or older for whom you maintain a household and provide more than one-half of his support for the year. You may deduct \$1,000 for each family member including yourself and your spouse who is developmentally disabled, for whom you maintain a household and provide more than one-half of his support for the year. No more than three deductions of \$1,000 are allowed.

Developmental disability means a chronic disability which:

- Is attributable to an impairment such as:
 - Mental retardation
 - Cerebral palsy
 - Epilepsy
 - Autism
 - Other condition found to be closely related to, or similar to, one of these impairments; and
- Results in substantial functional limitation in three or more of the following areas of life activity:
 - Self care
 - Receptive and expressive language
 - Learning
 - Mobility
 - Self-direction
 - Capacity for independent living
 - Economic self-sufficiency; and
- Reflects the need for a combination and sequence or special, interdisciplinary or generic care, treatment or other services which are of lifelong or extended duration and individually planned and coordinated.

If the home was maintained for the family member for less than a full year, the deduction is allowed at the rate of \$83.33 per month for the portion of the year that qualifies.

A family member is any person who meets the member of household or relationship test for being claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information on dependents.

Maintaining a household means paying more than one-half the expenses incurred for the benefit of all the household's occupants. Social Security benefits are not support provided by you but must be included in the computation of total support provided. Some examples of expenses of maintaining a household include: property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance and food consumed on the premises.

The amounts entered in Columns A and B must be the same.

Line 6 Idaho lottery winnings

Column A: Enter the amount of Idaho lottery prizes included in other income on line 23, Column A, of Form 43.

Column B: Enter any Idaho lottery prizes included in other income on line 23, Column B, of Form 43.

Line 7 Income earned on a reservation by a Native American

Column A: Do not enter anything in Column A.

Column B: Native Americans who are enrolled members of a federally recognized tribe and who live and work on a reservation may deduct all income received from employment on the reservation if the income is included in Column B on the front of

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Form 43. Income earned off the reservation cannot be deducted, nor can income earned on the reservation if you live off the reservation.

Line 8 Worker's compensation insurance

Columns A and B: A self-employed individual may deduct the actual cost of amounts paid for worker's compensation insurance coverage in Idaho, if the cost is not deducted elsewhere.

Do not enter amounts paid for coverage in other states. The amounts entered in Columns A and B must be the same.

Line 9 Partners and shareholders

Column A: Partners and shareholders may deduct their proportional share of the Idaho subtractions from partnership and S corporation income. This information is available from the preparer of the partnership or S corporation return. For example: Interest income from federal obligations is not taxable for Idaho purposes but is included on the federal Schedule K-1. The partner/shareholder may deduct that interest income here.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from partnership and S corporation income.

Line 10 Insulation of Idaho residence

Columns A and B: You may be able to deduct the amount you paid to install additional insulation in your Idaho residence. To qualify for this deduction, your Idaho home must have existed on January 1, 1976. An existing residence means a building which existed, or was under construction, or for which a building permit had been issued on January 1, 1976. The insulation must be in addition to any existing insulation and may not be a replacement.

Insulation means any material commonly used in the building industry and actually installed to retard the passage of heat into or out of a building, such as fiberglass, rock wool, weather stripping, double-pane windows, storm doors and storm windows.

Insulated siding does not qualify unless the cost of the siding and the insulating material can be separately identified, in which case the cost of the insulating material alone qualifies.

Any amount charged for labor to install the insulation is also deductible.

Line 11 Technological equipment donation

Columns A and B: Enter the fair market value of technological equipment donated to a public elementary or secondary school, public or private college or university, public library, or library district located in Idaho. Items that qualify for this deduction are limited to computers, computer software, and scientific equipment or apparatus manufactured within five years of the date of donation. The amount deducted may not reduce Idaho taxable income to less than zero. Any unused deduction cannot be carried to another year.

Line 12 Medical savings account interest

Columns A and B: Enter the amount of interest earned on a medical savings account. This amount is shown on your Form MSA-1.

Line 13 Alternative energy device deduction

Columns A and B: If you install an alternative energy device in your Idaho residence, you may deduct a portion of the amount actually paid or accrued (billed but not paid).

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install or acquire the device, but not more than \$5,000.

In the next three years after installation, you can deduct 20% of these costs per year, but not more than \$5,000 in any year.

Qualifying devices include:

- any system using solar radiation, wind or geothermal resource

primarily to provide heating or cooling, to produce electrical power, or any combination.

- a fluid-to-air heat pump operating on a fluid reservoir heated by solar radiation or geothermal resource, but not an air-to-air heat pump unless it uses geothermal resources as part of the system.
- a natural gas or propane heating unit, Environmental Protection Agency certified wood stove or pellet stove meeting the most current industry and state standards which replaces a noncertified wood stove. The noncertified wood stove must be taken to a site authorized by the Division of Environmental Quality where it will be destroyed.

Lines 13a - 13d Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 1993, complete line 13c. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

Line 14 Other subtractions

Columns A and B: Identify any other subtraction to which you are entitled and claim the amount on this line.

Line 15 Total other subtractions

Total Columns A and B and enter the amounts on Form 43, line 45.

PART II, SECTION B. INCOME TAXES PAID TO ANOTHER STATE BY PART-YEAR RESIDENTS

NONRESIDENTS DO NOT QUALIFY FOR THIS CREDIT.

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for taxes paid to another state. Use this section to compute the credit. You must attach a copy of the other state's income tax return and Form 39 to your income tax return. If credit applies to more than one state, use a separate Form 39 for each state.

Examples of income that may be taxed by both Idaho and another state include:

- A pension earned from a California source paid to an Idaho resident.
- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

Line 1 Enter your Idaho adjusted income from line 46, Column B, Form 43.

Line 2 Enter your adjusted income shown on the other state's income tax return. This is the amount from the other state's return that compares to line 46, Column B, Form 43.

Line 3 Enter the amount from the above lines that will be taxed by both states.

Line 4 Enter the tax shown on line 57, Form 43.

Line 5 Divide line 3 by line 1. Enter the percentage rounded to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

Line 7 Enter the other state's tax due from its tax table or rate schedule less its income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that is not an income tax credit is a special fuels or gasoline tax credit or refund.

Line 8 Divide line 3 by line 2. Enter the percentage rounded to the nearest whole number.

Line 10 Your allowable credit for income taxes paid to another state is the smaller of line 6 or line 9. Enter this amount on line 58, Form 43.

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PART II, SECTION C. INCOME TAXES PAID TO ANOTHER STATE BY IDAHO RESIDENTS ON ACTIVE MILITARY DUTY

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for taxes paid to another state. Use this section to compute the credit. You must attach a copy of the other state's income tax return and Form 39 to your income tax return. If credit applies to more than one state, use a separate Form 39 for each state.

Examples of income that may be taxed by both Idaho and another state include:

- A pension earned from a California source paid to an Idaho resident.
- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

Line 1 Enter the tax shown on line 57, Form 43.

Line 2 Enter your adjusted income shown on the other state's income tax return. This is the amount from the other state's return that compares to line 46, Column B, Form 43.

Line 3 Enter your Idaho adjusted income from line 46, Column B, Form 43.

Line 4 Divide line 2 by line 3. Enter the percentage rounded to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

Line 6 Enter the other state's tax due from its tax table or rate schedule less its income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that is not an income tax credit is a special fuels or gasoline tax credit or refund.

Line 7 Your allowable credit for income taxes paid to another state is the smaller of line 5 or line 6. Enter this amount on line 58, Form 43.

MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

If you are an Idaho resident on active military duty outside Idaho, you may qualify for this credit. Complete Section E of Part I, Form 39.

Tax Rate Schedules (Taxable income of \$50,000 or more.)

Enter the tax on line 39, Form 40, or line 57, Form 43.

Single Taxpayers and Married Filing Separate Returns

If you checked Filing Status Box 1 or 3, your tax is \$3,845 plus 8.2% of the amount over \$50,000.

Married Filing Joint Return, Qualifying Widow and Widowers, and Head of Household

If you checked Filing Status Box 2, 4 or 5, your tax is \$3,593 plus 8.2% of the amount over \$50,000.

Tax Table (Taxable income less than \$50,000.)

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 38, Form 40; line 56, Form 43; or line 9, Form 40EZ is \$25,360. First, they find the \$25,350-\$25,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,634. This is the tax amount they must write on line 39, Form 40; line 57, Form 43; or line 10, Form 40EZ.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
Your tax is —			
25,300	25,350	1,824	1,630
25,350	25,400	1,828	1,634
25,400	25,450	1,832	1,638

If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is —				And your filing status is				If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is —				And your filing status is			
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$0 Your tax is —				\$2,000 Your tax is —				\$4,000 Your tax is —				\$1,000			
0	25	0	0	2,000	2,050	61	41	4,000	4,050	162	121	1,000	1,050	21	21
25	50	1	1	2,050	2,100	63	43	4,050	4,100	165	123	1,050	1,100	23	22
50	100	2	2	2,100	2,150	66	45	4,100	4,150	168	126	1,100	1,150	25	23
100	150	3	3	2,150	2,200	68	47	4,150	4,200	171	128	1,150	1,200	27	24
150	200	4	4	2,200	2,250	70	49	4,200	4,250	175	130	1,200	1,250	29	25
200	250	5	5	2,250	2,300	72	51	4,250	4,300	178	132	1,250	1,300	31	26
250	300	6	6	2,300	2,350	75	53	4,300	4,350	181	135	1,300	1,350	33	27
300	350	7	7	2,350	2,400	77	55	4,350	4,400	184	137	1,350	1,400	35	28
350	400	8	8	2,400	2,450	79	57	4,400	4,450	188	139	1,400	1,450	37	29
400	450	9	9	2,450	2,500	81	59	4,450	4,500	191	141	1,450	1,500	39	30
450	500	10	10	2,500	2,550	84	61	4,500	4,550	194	144	1,500	1,550	41	31
500	550	11	11	2,550	2,600	86	63	4,550	4,600	197	146	1,550	1,600	43	32
550	600	12	12	2,600	2,650	88	65	4,600	4,650	201	148	1,600	1,650	45	33
600	650	13	13	2,650	2,700	90	67	4,650	4,700	204	150	1,650	1,700	47	34
650	700	14	14	2,700	2,750	93	69	4,700	4,750	207	153	1,700	1,750	49	35
700	750	15	15	2,750	2,800	95	71	4,750	4,800	210	155	1,750	1,800	51	36
750	800	16	16	2,800	2,850	97	73	4,800	4,850	214	157	1,800	1,850	53	37
800	850	17	17	2,850	2,900	99	75	4,850	4,900	217	159	1,850	1,900	55	38
850	900	18	18	2,900	2,950	102	77	4,900	4,950	220	162	1,900	1,950	57	39
900	950	19	19	2,950	3,000	104	79	4,950	5,000	223	164	1,950	2,000	59	40
950	1,000	20	20												
\$1,000				\$3,000				\$5,000							
1,000	1,050	21	21	3,000	3,050	106	81	5,000	5,050	227	166				
1,050	1,100	23	22	3,050	3,100	109	83	5,050	5,100	231	168				
1,100	1,150	25	23	3,100	3,150	112	85	5,100	5,150	234	171				
1,150	1,200	27	24	3,150	3,200	115	87	5,150	5,200	238	173				
1,200	1,250	29	25	3,200	3,250	117	89	5,200	5,250	242	175				
1,250	1,300	31	26	3,250	3,300	120	91	5,250	5,300	246	177				
1,300	1,350	33	27	3,300	3,350	123	93	5,300	5,350	249	180				
1,350	1,400	35	28	3,350	3,400	126	95	5,350	5,400	253	182				
1,400	1,450	37	29	3,400	3,450	128	97	5,400	5,450	257	184				
1,450	1,500	39	30	3,450	3,500	131	99	5,450	5,500	261	186				
1,500	1,550	41	31	3,500	3,550	134	101	5,500	5,550	264	189				
1,550	1,600	43	32	3,550	3,600	137	103	5,550	5,600	268	191				
1,600	1,650	45	33	3,600	3,650	139	105	5,600	5,650	272	193				
1,650	1,700	47	34	3,650	3,700	142	107	5,650	5,700	276	195				
1,700	1,750	49	35	3,700	3,750	145	109	5,700	5,750	279	198				
1,750	1,800	51	36	3,750	3,800	148	111	5,750	5,800	283	200				
1,800	1,850	53	37	3,800	3,850	150	113	5,800	5,850	287	202				
1,850	1,900	55	38	3,850	3,900	153	115	5,850	5,900	291	204				
1,900	1,950	57	39	3,900	3,950	156	117	5,900	5,950	294	207				
1,950	2,000	59	40	3,950	4,000	159	119	5,950	6,000	298	209				

*This column must also be used by a qualifying widow(er).

Continued on next page

1995 Tax Table (continued)

If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$6,000				\$9,000				\$12,000			
Your tax is —				Your tax is —				Your tax is —			
6,000	6,050	302	211	9,000	9,050	531	387	12,000	12,050	765	602
6,050	6,100	306	214	9,050	9,100	535	390	12,050	12,100	769	606
6,100	6,150	309	217	9,100	9,150	539	393	12,100	12,150	773	609
6,150	6,200	313	220	9,150	9,200	543	396	12,150	12,200	777	613
6,200	6,250	317	222	9,200	9,250	547	400	12,200	12,250	781	617
6,250	6,300	321	225	9,250	9,300	551	403	12,250	12,300	785	621
6,300	6,350	324	228	9,300	9,350	555	406	12,300	12,350	789	624
6,350	6,400	328	231	9,350	9,400	559	409	12,350	12,400	793	628
6,400	6,450	332	233	9,400	9,450	563	413	12,400	12,450	797	632
6,450	6,500	336	236	9,450	9,500	567	416	12,450	12,500	801	636
6,500	6,550	339	239	9,500	9,550	570	419	12,500	12,550	804	639
6,550	6,600	343	242	9,550	9,600	574	422	12,550	12,600	808	643
6,600	6,650	347	244	9,600	9,650	578	426	12,600	12,650	812	647
6,650	6,700	351	247	9,650	9,700	582	429	12,650	12,700	816	651
6,700	6,750	354	250	9,700	9,750	586	432	12,700	12,750	820	654
6,750	6,800	358	253	9,750	9,800	590	435	12,750	12,800	824	658
6,800	6,850	362	255	9,800	9,850	594	439	12,800	12,850	828	662
6,850	6,900	366	258	9,850	9,900	598	442	12,850	12,900	832	666
6,900	6,950	369	261	9,900	9,950	602	445	12,900	12,950	836	669
6,950	7,000	373	264	9,950	10,000	606	448	12,950	13,000	840	673
\$7,000				\$10,000				\$13,000			
7,000	7,050	377	266	10,000	10,050	609	452	13,000	13,050	843	677
7,050	7,100	381	269	10,050	10,100	613	456	13,050	13,100	847	681
7,100	7,150	384	272	10,100	10,150	617	459	13,100	13,150	851	684
7,150	7,200	388	275	10,150	10,200	621	463	13,150	13,200	855	688
7,200	7,250	392	277	10,200	10,250	625	467	13,200	13,250	859	692
7,250	7,300	396	280	10,250	10,300	629	471	13,250	13,300	863	696
7,300	7,350	399	283	10,300	10,350	633	474	13,300	13,350	867	699
7,350	7,400	403	286	10,350	10,400	637	478	13,350	13,400	871	703
7,400	7,450	407	288	10,400	10,450	641	482	13,400	13,450	875	707
7,450	7,500	411	291	10,450	10,500	645	486	13,450	13,500	879	711
7,500	7,550	414	294	10,500	10,550	648	489	13,500	13,550	882	714
7,550	7,600	418	297	10,550	10,600	652	493	13,550	13,600	886	718
7,600	7,650	422	299	10,600	10,650	656	497	13,600	13,650	890	722
7,650	7,700	426	302	10,650	10,700	660	501	13,650	13,700	894	726
7,700	7,750	430	305	10,700	10,750	664	504	13,700	13,750	898	729
7,750	7,800	434	308	10,750	10,800	668	508	13,750	13,800	902	733
7,800	7,850	438	310	10,800	10,850	672	512	13,800	13,850	906	737
7,850	7,900	442	313	10,850	10,900	676	516	13,850	13,900	910	741
7,900	7,950	446	316	10,900	10,950	680	519	13,900	13,950	914	744
7,950	8,000	450	319	10,950	11,000	684	523	13,950	14,000	918	748
\$8,000				\$11,000				\$14,000			
8,000	8,050	453	322	11,000	11,050	687	527	14,000	14,050	921	752
8,050	8,100	457	325	11,050	11,100	691	531	14,050	14,100	925	756
8,100	8,150	461	328	11,100	11,150	695	534	14,100	14,150	929	759
8,150	8,200	465	331	11,150	11,200	699	538	14,150	14,200	933	763
8,200	8,250	469	335	11,200	11,250	703	542	14,200	14,250	937	767
8,250	8,300	473	338	11,250	11,300	707	546	14,250	14,300	941	771
8,300	8,350	477	341	11,300	11,350	711	549	14,300	14,350	945	774
8,350	8,400	481	344	11,350	11,400	715	553	14,350	14,400	949	778
8,400	8,450	485	348	11,400	11,450	719	557	14,400	14,450	953	782
8,450	8,500	489	351	11,450	11,500	723	561	14,450	14,500	957	786
8,500	8,550	492	354	11,500	11,550	726	564	14,500	14,550	960	789
8,550	8,600	496	357	11,550	11,600	730	568	14,550	14,600	964	793
8,600	8,650	500	361	11,600	11,650	734	572	14,600	14,650	968	797
8,650	8,700	504	364	11,650	11,700	738	576	14,650	14,700	972	801
8,700	8,750	508	367	11,700	11,750	742	579	14,700	14,750	976	804
8,750	8,800	512	370	11,750	11,800	746	583	14,750	14,800	980	808
8,800	8,850	516	374	11,800	11,850	750	587	14,800	14,850	984	812
8,850	8,900	520	377	11,850	11,900	754	591	14,850	14,900	988	816
8,900	8,950	524	380	11,900	11,950	758	594	14,900	14,950	992	819
8,950	9,000	528	383	11,950	12,000	762	598	14,950	15,000	996	823

* This column must also be used by a qualifying widow(er).

Continued on next page

1995 Tax Table (continued)

If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$15,000				\$18,000				\$21,000			
Your tax is —				Your tax is —				Your tax is —			
15,000	15,050	999	827	18,000	18,050	1,233	1,061	21,000	21,050	1,472	1,295
15,050	15,100	1,003	831	18,050	18,100	1,237	1,065	21,050	21,100	1,476	1,299
15,100	15,150	1,007	835	18,100	18,150	1,241	1,069	21,100	21,150	1,480	1,303
15,150	15,200	1,011	839	18,150	18,200	1,245	1,073	21,150	21,200	1,484	1,307
15,200	15,250	1,015	843	18,200	18,250	1,249	1,077	21,200	21,250	1,488	1,311
15,250	15,300	1,019	846	18,250	18,300	1,253	1,080	21,250	21,300	1,492	1,314
15,300	15,350	1,023	850	18,300	18,350	1,257	1,084	21,300	21,350	1,496	1,318
15,350	15,400	1,027	854	18,350	18,400	1,261	1,088	21,350	21,400	1,500	1,322
15,400	15,450	1,031	858	18,400	18,450	1,265	1,092	21,400	21,450	1,504	1,326
15,450	15,500	1,035	862	18,450	18,500	1,269	1,096	21,450	21,500	1,508	1,330
15,500	15,550	1,038	866	18,500	18,550	1,272	1,100	21,500	21,550	1,513	1,334
15,550	15,600	1,042	870	18,550	18,600	1,276	1,104	21,550	21,600	1,517	1,338
15,600	15,650	1,046	874	18,600	18,650	1,280	1,108	21,600	21,650	1,521	1,342
15,650	15,700	1,050	878	18,650	18,700	1,284	1,112	21,650	21,700	1,525	1,346
15,700	15,750	1,054	882	18,700	18,750	1,288	1,116	21,700	21,750	1,529	1,350
15,750	15,800	1,058	885	18,750	18,800	1,292	1,119	21,750	21,800	1,533	1,353
15,800	15,850	1,062	889	18,800	18,850	1,296	1,123	21,800	21,850	1,537	1,357
15,850	15,900	1,066	893	18,850	18,900	1,300	1,127	21,850	21,900	1,541	1,361
15,900	15,950	1,070	897	18,900	18,950	1,304	1,131	21,900	21,950	1,545	1,365
15,950	16,000	1,074	901	18,950	19,000	1,308	1,135	21,950	22,000	1,549	1,369
\$16,000				\$19,000				\$22,000			
16,000	16,050	1,077	905	19,000	19,050	1,311	1,139	22,000	22,050	1,554	1,373
16,050	16,100	1,081	909	19,050	19,100	1,315	1,143	22,050	22,100	1,558	1,377
16,100	16,150	1,085	913	19,100	19,150	1,319	1,147	22,100	22,150	1,562	1,381
16,150	16,200	1,089	917	19,150	19,200	1,323	1,151	22,150	22,200	1,566	1,385
16,200	16,250	1,093	921	19,200	19,250	1,327	1,155	22,200	22,250	1,570	1,389
16,250	16,300	1,097	924	19,250	19,300	1,331	1,158	22,250	22,300	1,574	1,392
16,300	16,350	1,101	928	19,300	19,350	1,335	1,162	22,300	22,350	1,578	1,396
16,350	16,400	1,105	932	19,350	19,400	1,339	1,166	22,350	22,400	1,582	1,400
16,400	16,450	1,109	936	19,400	19,450	1,343	1,170	22,400	22,450	1,586	1,404
16,450	16,500	1,113	940	19,450	19,500	1,347	1,174	22,450	22,500	1,590	1,408
16,500	16,550	1,116	944	19,500	19,550	1,350	1,178	22,500	22,550	1,595	1,412
16,550	16,600	1,120	948	19,550	19,600	1,354	1,182	22,550	22,600	1,599	1,416
16,600	16,650	1,124	952	19,600	19,650	1,358	1,186	22,600	22,650	1,603	1,420
16,650	16,700	1,128	956	19,650	19,700	1,362	1,190	22,650	22,700	1,607	1,424
16,700	16,750	1,132	960	19,700	19,750	1,366	1,194	22,700	22,750	1,611	1,428
16,750	16,800	1,136	963	19,750	19,800	1,370	1,197	22,750	22,800	1,615	1,431
16,800	16,850	1,140	967	19,800	19,850	1,374	1,201	22,800	22,850	1,619	1,435
16,850	16,900	1,144	971	19,850	19,900	1,378	1,205	22,850	22,900	1,623	1,439
16,900	16,950	1,148	975	19,900	19,950	1,382	1,209	22,900	22,950	1,627	1,443
16,950	17,000	1,152	979	19,950	20,000	1,386	1,213	22,950	23,000	1,631	1,447
\$17,000				\$20,000				\$23,000			
17,000	17,050	1,155	983	20,000	20,050	1,390	1,217	23,000	23,050	1,636	1,451
17,050	17,100	1,159	987	20,050	20,100	1,394	1,221	23,050	23,100	1,640	1,455
17,100	17,150	1,163	991	20,100	20,150	1,398	1,225	23,100	23,150	1,644	1,459
17,150	17,200	1,167	995	20,150	20,200	1,402	1,229	23,150	23,200	1,648	1,463
17,200	17,250	1,171	999	20,200	20,250	1,406	1,233	23,200	23,250	1,652	1,467
17,250	17,300	1,175	1,002	20,250	20,300	1,410	1,236	23,250	23,300	1,656	1,470
17,300	17,350	1,179	1,006	20,300	20,350	1,414	1,240	23,300	23,350	1,660	1,474
17,350	17,400	1,183	1,010	20,350	20,400	1,418	1,244	23,350	23,400	1,664	1,478
17,400	17,450	1,187	1,014	20,400	20,450	1,422	1,248	23,400	23,450	1,668	1,482
17,450	17,500	1,191	1,018	20,450	20,500	1,426	1,252	23,450	23,500	1,672	1,486
17,500	17,550	1,194	1,022	20,500	20,550	1,431	1,256	23,500	23,550	1,677	1,490
17,550	17,600	1,198	1,026	20,550	20,600	1,435	1,260	23,550	23,600	1,681	1,494
17,600	17,650	1,202	1,030	20,600	20,650	1,439	1,264	23,600	23,650	1,685	1,498
17,650	17,700	1,206	1,034	20,650	20,700	1,443	1,268	23,650	23,700	1,689	1,502
17,700	17,750	1,210	1,038	20,700	20,750	1,447	1,272	23,700	23,750	1,693	1,506
17,750	17,800	1,214	1,041	20,750	20,800	1,451	1,275	23,750	23,800	1,697	1,509
17,800	17,850	1,218	1,045	20,800	20,850	1,455	1,279	23,800	23,850	1,701	1,513
17,850	17,900	1,222	1,049	20,850	20,900	1,459	1,283	23,850	23,900	1,705	1,517
17,900	17,950	1,226	1,053	20,900	20,950	1,463	1,287	23,900	23,950	1,709	1,521
17,950	18,000	1,230	1,057	20,950	21,000	1,467	1,291	23,950	24,000	1,713	1,525

* This column must also be used by a qualifying widow(er).

Continued on next page

1995 Tax Table (continued)

If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$24,000				\$27,000				\$30,000			
Your tax is —				Your tax is —				Your tax is —			
24,000	24,050	1,718	1,529	27,000	27,050	1,964	1,763	30,000	30,050	2,210	1,997
24,050	24,100	1,722	1,533	27,050	27,100	1,968	1,767	30,050	30,100	2,214	2,001
24,100	24,150	1,726	1,537	27,100	27,150	1,972	1,771	30,100	30,150	2,218	2,005
24,150	24,200	1,730	1,541	27,150	27,200	1,976	1,775	30,150	30,200	2,222	2,009
24,200	24,250	1,734	1,545	27,200	27,250	1,980	1,779	30,200	30,250	2,226	2,013
24,250	24,300	1,738	1,548	27,250	27,300	1,984	1,782	30,250	30,300	2,230	2,016
24,300	24,350	1,742	1,552	27,300	27,350	1,988	1,786	30,300	30,350	2,234	2,020
24,350	24,400	1,746	1,556	27,350	27,400	1,992	1,790	30,350	30,400	2,238	2,024
24,400	24,450	1,750	1,560	27,400	27,450	1,996	1,794	30,400	30,450	2,242	2,028
24,450	24,500	1,754	1,564	27,450	27,500	2,000	1,798	30,450	30,500	2,246	2,032
24,500	24,550	1,759	1,568	27,500	27,550	2,005	1,802	30,500	30,550	2,251	2,036
24,550	24,600	1,763	1,572	27,550	27,600	2,009	1,806	30,550	30,600	2,255	2,040
24,600	24,650	1,767	1,576	27,600	27,650	2,013	1,810	30,600	30,650	2,259	2,044
24,650	24,700	1,771	1,580	27,650	27,700	2,017	1,814	30,650	30,700	2,263	2,048
24,700	24,750	1,775	1,584	27,700	27,750	2,021	1,818	30,700	30,750	2,267	2,052
24,750	24,800	1,779	1,587	27,750	27,800	2,025	1,821	30,750	30,800	2,271	2,055
24,800	24,850	1,783	1,591	27,800	27,850	2,029	1,825	30,800	30,850	2,275	2,059
24,850	24,900	1,787	1,595	27,850	27,900	2,033	1,829	30,850	30,900	2,279	2,063
24,900	24,950	1,791	1,599	27,900	27,950	2,037	1,833	30,900	30,950	2,283	2,067
24,950	25,000	1,795	1,603	27,950	28,000	2,041	1,837	30,950	31,000	2,287	2,071
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,800	1,607	28,000	28,050	2,046	1,841	31,000	31,050	2,292	2,075
25,050	25,100	1,804	1,611	28,050	28,100	2,050	1,845	31,050	31,100	2,296	2,079
25,100	25,150	1,808	1,615	28,100	28,150	2,054	1,849	31,100	31,150	2,300	2,083
25,150	25,200	1,812	1,619	28,150	28,200	2,058	1,853	31,150	31,200	2,304	2,087
25,200	25,250	1,816	1,623	28,200	28,250	2,062	1,857	31,200	31,250	2,308	2,091
25,250	25,300	1,820	1,626	28,250	28,300	2,066	1,860	31,250	31,300	2,312	2,094
25,300	25,350	1,824	1,630	28,300	28,350	2,070	1,864	31,300	31,350	2,316	2,098
25,350	25,400	1,828	1,634	28,350	28,400	2,074	1,868	31,350	31,400	2,320	2,102
25,400	25,450	1,832	1,638	28,400	28,450	2,078	1,872	31,400	31,450	2,324	2,106
25,450	25,500	1,836	1,642	28,450	28,500	2,082	1,876	31,450	31,500	2,328	2,110
25,500	25,550	1,841	1,646	28,500	28,550	2,087	1,880	31,500	31,550	2,333	2,114
25,550	25,600	1,845	1,650	28,550	28,600	2,091	1,884	31,550	31,600	2,337	2,118
25,600	25,650	1,849	1,654	28,600	28,650	2,095	1,888	31,600	31,650	2,341	2,122
25,650	25,700	1,853	1,658	28,650	28,700	2,099	1,892	31,650	31,700	2,345	2,126
25,700	25,750	1,857	1,662	28,700	28,750	2,103	1,896	31,700	31,750	2,349	2,130
25,750	25,800	1,861	1,665	28,750	28,800	2,107	1,899	31,750	31,800	2,353	2,133
25,800	25,850	1,865	1,669	28,800	28,850	2,111	1,903	31,800	31,850	2,357	2,137
25,850	25,900	1,869	1,673	28,850	28,900	2,115	1,907	31,850	31,900	2,361	2,141
25,900	25,950	1,873	1,677	28,900	28,950	2,119	1,911	31,900	31,950	2,365	2,145
25,950	26,000	1,877	1,681	28,950	29,000	2,123	1,915	31,950	32,000	2,369	2,149
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,882	1,685	29,000	29,050	2,128	1,919	32,000	32,050	2,374	2,153
26,050	26,100	1,886	1,689	29,050	29,100	2,132	1,923	32,050	32,100	2,378	2,157
26,100	26,150	1,890	1,693	29,100	29,150	2,136	1,927	32,100	32,150	2,382	2,161
26,150	26,200	1,894	1,697	29,150	29,200	2,140	1,931	32,150	32,200	2,386	2,165
26,200	26,250	1,898	1,701	29,200	29,250	2,144	1,935	32,200	32,250	2,390	2,169
26,250	26,300	1,902	1,704	29,250	29,300	2,148	1,938	32,250	32,300	2,394	2,172
26,300	26,350	1,906	1,708	29,300	29,350	2,152	1,942	32,300	32,350	2,398	2,176
26,350	26,400	1,910	1,712	29,350	29,400	2,156	1,946	32,350	32,400	2,402	2,180
26,400	26,450	1,914	1,716	29,400	29,450	2,160	1,950	32,400	32,450	2,406	2,184
26,450	26,500	1,918	1,720	29,450	29,500	2,164	1,954	32,450	32,500	2,410	2,188
26,500	26,550	1,923	1,724	29,500	29,550	2,169	1,958	32,500	32,550	2,415	2,192
26,550	26,600	1,927	1,728	29,550	29,600	2,173	1,962	32,550	32,600	2,419	2,196
26,600	26,650	1,931	1,732	29,600	29,650	2,177	1,966	32,600	32,650	2,423	2,200
26,650	26,700	1,935	1,736	29,650	29,700	2,181	1,970	32,650	32,700	2,427	2,204
26,700	26,750	1,939	1,740	29,700	29,750	2,185	1,974	32,700	32,750	2,431	2,208
26,750	26,800	1,943	1,743	29,750	29,800	2,189	1,977	32,750	32,800	2,435	2,211
26,800	26,850	1,947	1,747	29,800	29,850	2,193	1,981	32,800	32,850	2,439	2,215
26,850	26,900	1,951	1,751	29,850	29,900	2,197	1,985	32,850	32,900	2,443	2,219
26,900	26,950	1,955	1,755	29,900	29,950	2,201	1,989	32,900	32,950	2,447	2,223
26,950	27,000	1,959	1,759	29,950	30,000	2,205	1,993	32,950	33,000	2,451	2,227

* This column must also be used by a qualifying widow(er).

Continued on next page

1995 Tax Table (continued)

If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$33,000				\$36,000				\$39,000			
Your tax is —				Your tax is —				Your tax is —			
33,000	33,050	2,456	2,231	36,000	36,050	2,702	2,465	39,000	39,050	2,948	2,699
33,050	33,100	2,460	2,235	36,050	36,100	2,706	2,469	39,050	39,100	2,952	2,703
33,100	33,150	2,464	2,239	36,100	36,150	2,710	2,473	39,100	39,150	2,956	2,707
33,150	33,200	2,468	2,243	36,150	36,200	2,714	2,477	39,150	39,200	2,960	2,711
33,200	33,250	2,472	2,247	36,200	36,250	2,718	2,481	39,200	39,250	2,964	2,715
33,250	33,300	2,476	2,250	36,250	36,300	2,722	2,484	39,250	39,300	2,968	2,718
33,300	33,350	2,480	2,254	36,300	36,350	2,726	2,488	39,300	39,350	2,972	2,722
33,350	33,400	2,484	2,258	36,350	36,400	2,730	2,492	39,350	39,400	2,976	2,726
33,400	33,450	2,488	2,262	36,400	36,450	2,734	2,496	39,400	39,450	2,980	2,730
33,450	33,500	2,492	2,266	36,450	36,500	2,738	2,500	39,450	39,500	2,984	2,734
33,500	33,550	2,497	2,270	36,500	36,550	2,743	2,504	39,500	39,550	2,989	2,738
33,550	33,600	2,501	2,274	36,550	36,600	2,747	2,508	39,550	39,600	2,993	2,742
33,600	33,650	2,505	2,278	36,600	36,650	2,751	2,512	39,600	39,650	2,997	2,746
33,650	33,700	2,509	2,282	36,650	36,700	2,755	2,516	39,650	39,700	3,001	2,750
33,700	33,750	2,513	2,286	36,700	36,750	2,759	2,520	39,700	39,750	3,005	2,754
33,750	33,800	2,517	2,289	36,750	36,800	2,763	2,523	39,750	39,800	3,009	2,757
33,800	33,850	2,521	2,293	36,800	36,850	2,767	2,527	39,800	39,850	3,013	2,761
33,850	33,900	2,525	2,297	36,850	36,900	2,771	2,531	39,850	39,900	3,017	2,765
33,900	33,950	2,529	2,301	36,900	36,950	2,775	2,535	39,900	39,950	3,021	2,769
33,950	34,000	2,533	2,305	36,950	37,000	2,779	2,539	39,950	40,000	3,025	2,773
\$34,000				\$37,000				\$40,000			
34,000	34,050	2,538	2,309	37,000	37,050	2,784	2,543	40,000	40,050	3,030	2,777
34,050	34,100	2,542	2,313	37,050	37,100	2,788	2,547	40,050	40,100	3,034	2,781
34,100	34,150	2,546	2,317	37,100	37,150	2,792	2,551	40,100	40,150	3,038	2,785
34,150	34,200	2,550	2,321	37,150	37,200	2,796	2,555	40,150	40,200	3,042	2,789
34,200	34,250	2,554	2,325	37,200	37,250	2,800	2,559	40,200	40,250	3,046	2,793
34,250	34,300	2,558	2,328	37,250	37,300	2,804	2,562	40,250	40,300	3,050	2,798
34,300	34,350	2,562	2,332	37,300	37,350	2,808	2,566	40,300	40,350	3,054	2,802
34,350	34,400	2,566	2,336	37,350	37,400	2,812	2,570	40,350	40,400	3,058	2,806
34,400	34,450	2,570	2,340	37,400	37,450	2,816	2,574	40,400	40,450	3,062	2,810
34,450	34,500	2,574	2,344	37,450	37,500	2,820	2,578	40,450	40,500	3,066	2,814
34,500	34,550	2,579	2,348	37,500	37,550	2,825	2,582	40,500	40,550	3,071	2,818
34,550	34,600	2,583	2,352	37,550	37,600	2,829	2,586	40,550	40,600	3,075	2,822
34,600	34,650	2,587	2,356	37,600	37,650	2,833	2,590	40,600	40,650	3,079	2,826
34,650	34,700	2,591	2,360	37,650	37,700	2,837	2,594	40,650	40,700	3,083	2,830
34,700	34,750	2,595	2,364	37,700	37,750	2,841	2,598	40,700	40,750	3,087	2,834
34,750	34,800	2,599	2,367	37,750	37,800	2,845	2,601	40,750	40,800	3,091	2,839
34,800	34,850	2,603	2,371	37,800	37,850	2,849	2,605	40,800	40,850	3,095	2,843
34,850	34,900	2,607	2,375	37,850	37,900	2,853	2,609	40,850	40,900	3,099	2,847
34,900	34,950	2,611	2,379	37,900	37,950	2,857	2,613	40,900	40,950	3,103	2,851
34,950	35,000	2,615	2,383	37,950	38,000	2,861	2,617	40,950	41,000	3,107	2,855
\$35,000				\$38,000				\$41,000			
35,000	35,050	2,620	2,387	38,000	38,050	2,866	2,621	41,000	41,050	3,112	2,859
35,050	35,100	2,624	2,391	38,050	38,100	2,870	2,625	41,050	41,100	3,116	2,863
35,100	35,150	2,628	2,395	38,100	38,150	2,874	2,629	41,100	41,150	3,120	2,867
35,150	35,200	2,632	2,399	38,150	38,200	2,878	2,633	41,150	41,200	3,124	2,871
35,200	35,250	2,636	2,403	38,200	38,250	2,882	2,637	41,200	41,250	3,128	2,875
35,250	35,300	2,640	2,406	38,250	38,300	2,886	2,640	41,250	41,300	3,132	2,880
35,300	35,350	2,644	2,410	38,300	38,350	2,890	2,644	41,300	41,350	3,136	2,884
35,350	35,400	2,648	2,414	38,350	38,400	2,894	2,648	41,350	41,400	3,140	2,888
35,400	35,450	2,652	2,418	38,400	38,450	2,898	2,652	41,400	41,450	3,144	2,892
35,450	35,500	2,656	2,422	38,450	38,500	2,902	2,656	41,450	41,500	3,148	2,896
35,500	35,550	2,661	2,426	38,500	38,550	2,907	2,660	41,500	41,550	3,153	2,900
35,550	35,600	2,665	2,430	38,550	38,600	2,911	2,664	41,550	41,600	3,157	2,904
35,600	35,650	2,669	2,434	38,600	38,650	2,915	2,668	41,600	41,650	3,161	2,908
35,650	35,700	2,673	2,438	38,650	38,700	2,919	2,672	41,650	41,700	3,165	2,912
35,700	35,750	2,677	2,442	38,700	38,750	2,923	2,676	41,700	41,750	3,169	2,916
35,750	35,800	2,681	2,445	38,750	38,800	2,927	2,679	41,750	41,800	3,173	2,921
35,800	35,850	2,685	2,449	38,800	38,850	2,931	2,683	41,800	41,850	3,177	2,925
35,850	35,900	2,689	2,453	38,850	38,900	2,935	2,687	41,850	41,900	3,181	2,929
35,900	35,950	2,693	2,457	38,900	38,950	2,939	2,691	41,900	41,950	3,185	2,933
35,950	36,000	2,697	2,461	38,950	39,000	2,943	2,695	41,950	42,000	3,189	2,937

* This column must also be used by a qualifying widow(er).

Continued on next page

1995 Tax Table (continued)

If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -				And your filing status is				If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -				And your filing status is				If line 38, Form 40 or line 56, Form 43 or line 9, Form 40EZ is -				And your filing status is			
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$42,000				\$45,000				\$48,000				\$43,000				\$46,000				\$49,000			
Your tax is —				Your tax is —				Your tax is —				Your tax is —				Your tax is —				Your tax is —			
42,000	42,050	3,194	2,941	45,000	45,050	3,440	3,187	48,000	48,050	3,686	3,433	43,000	43,050	3,276	3,023	46,000	46,050	3,522	3,269	49,000	49,050	3,768	3,515
42,050	42,100	3,198	2,945	45,050	45,100	3,444	3,191	48,050	48,100	3,690	3,437	43,050	43,100	3,280	3,027	46,050	46,100	3,526	3,273	49,050	49,100	3,772	3,519
42,100	42,150	3,202	2,949	45,100	45,150	3,448	3,195	48,100	48,150	3,694	3,441	43,100	43,150	3,284	3,031	46,100	46,150	3,530	3,277	49,100	49,150	3,776	3,523
42,150	42,200	3,206	2,953	45,150	45,200	3,452	3,199	48,150	48,200	3,698	3,445	43,150	43,200	3,288	3,035	46,150	46,200	3,534	3,281	49,150	49,200	3,780	3,527
42,200	42,250	3,210	2,957	45,200	45,250	3,456	3,203	48,200	48,250	3,702	3,449	43,200	43,250	3,292	3,039	46,200	46,250	3,538	3,285	49,200	49,250	3,784	3,531
42,250	42,300	3,214	2,962	45,250	45,300	3,460	3,208	48,250	48,300	3,706	3,454	43,250	43,300	3,296	3,044	46,250	46,300	3,542	3,290	49,250	49,300	3,788	3,536
42,300	42,350	3,218	2,966	45,300	45,350	3,464	3,212	48,300	48,350	3,710	3,458	43,300	43,350	3,300	3,048	46,300	46,350	3,546	3,294	49,300	49,350	3,792	3,540
42,350	42,400	3,222	2,970	45,350	45,400	3,468	3,216	48,350	48,400	3,714	3,462	43,350	43,400	3,304	3,052	46,350	46,400	3,550	3,298	49,350	49,400	3,796	3,544
42,400	42,450	3,226	2,974	45,400	45,450	3,472	3,220	48,400	48,450	3,718	3,466	43,400	43,450	3,308	3,056	46,400	46,450	3,554	3,302	49,400	49,450	3,800	3,548
42,450	42,500	3,230	2,978	45,450	45,500	3,476	3,224	48,450	48,500	3,722	3,470	43,450	43,500	3,312	3,060	46,450	46,500	3,558	3,306	49,450	49,500	3,804	3,552
42,500	42,550	3,235	2,982	45,500	45,550	3,481	3,228	48,500	48,550	3,727	3,474	43,500	43,550	3,317	3,064	46,500	46,550	3,563	3,310	49,500	49,550	3,809	3,556
42,550	42,600	3,239	2,986	45,550	45,600	3,485	3,232	48,550	48,600	3,731	3,478	43,550	43,600	3,321	3,068	46,550	46,600	3,567	3,314	49,550	49,600	3,813	3,560
42,600	42,650	3,243	2,990	45,600	45,650	3,489	3,236	48,600	48,650	3,735	3,482	43,600	43,650	3,325	3,072	46,600	46,650	3,571	3,318	49,600	49,650	3,817	3,564
42,650	42,700	3,247	2,994	45,650	45,700	3,493	3,240	48,650	48,700	3,739	3,486	43,650	43,700	3,329	3,076	46,650	46,700	3,575	3,322	49,650	49,700	3,821	3,568
42,700	42,750	3,251	2,998	45,700	45,750	3,497	3,244	48,700	48,750	3,743	3,490	43,700	43,750	3,333	3,080	46,700	46,750	3,579	3,326	49,700	49,750	3,825	3,572
42,750	42,800	3,255	3,003	45,750	45,800	3,501	3,249	48,750	48,800	3,747	3,495	43,750	43,800	3,337	3,085	46,750	46,800	3,583	3,331	49,750	49,800	3,829	3,577
42,800	42,850	3,259	3,007	45,800	45,850	3,505	3,253	48,800	48,850	3,751	3,499	43,800	43,850	3,341	3,089	46,800	46,850	3,587	3,335	49,800	49,850	3,833	3,581
42,850	42,900	3,263	3,011	45,850	45,900	3,509	3,257	48,850	48,900	3,755	3,503	43,850	43,900	3,345	3,093	46,850	46,900	3,591	3,339	49,850	49,900	3,837	3,585
42,900	42,950	3,267	3,015	45,900	45,950	3,513	3,261	48,900	48,950	3,759	3,507	43,900	43,950	3,349	3,097	46,900	46,950	3,595	3,343	49,900	49,950	3,841	3,589
42,950	43,000	3,271	3,019	45,950	46,000	3,517	3,265	48,950	49,000	3,763	3,511	43,950	44,000	3,353	3,101	46,950	47,000	3,599	3,347	49,950	50,000	3,845	3,593
\$44,000				\$47,000				\$50,000 and over - use the tax rate schedules on page 24.				\$44,000				\$47,000				\$50,000 and over - use the tax rate schedules on page 24.			
44,000	44,050	3,358	3,105	47,000	47,050	3,604	3,351					44,000	44,050	3,358	3,105	47,000	47,050	3,604	3,351				
44,050	44,100	3,362	3,109	47,050	47,100	3,608	3,355					44,050	44,100	3,362	3,109	47,050	47,100	3,608	3,355				
44,100	44,150	3,366	3,113	47,100	47,150	3,612	3,359					44,100	44,150	3,366	3,113	47,100	47,150	3,612	3,359				
44,150	44,200	3,370	3,117	47,150	47,200	3,616	3,363					44,150	44,200	3,370	3,117	47,150	47,200	3,616	3,363				
44,200	44,250	3,374	3,121	47,200	47,250	3,620	3,367					44,200	44,250	3,374	3,121	47,200	47,250	3,620	3,367				
44,250	44,300	3,378	3,126	47,250	47,300	3,624	3,372					44,250	44,300	3,378	3,126	47,250	47,300	3,624	3,372				
44,300	44,350	3,382	3,130	47,300	47,350	3,628	3,376					44,300	44,350	3,382	3,130	47,300	47,350	3,628	3,376				
44,350	44,400	3,386	3,134	47,350	47,400	3,632	3,380					44,350	44,400	3,386	3,134	47,350	47,400	3,632	3,380				
44,400	44,450	3,390	3,138	47,400	47,450	3,636	3,384					44,400	44,450	3,390	3,138	47,400	47,450	3,636	3,384				
44,450	44,500	3,394	3,142	47,450	47,500	3,640	3,388					44,450	44,500	3,394	3,142	47,450	47,500	3,640	3,388				
44,500	44,550	3,399	3,146	47,500	47,550	3,645	3,392					44,500	44,550	3,399	3,146	47,500	47,550	3,645	3,392				
44,550	44,600	3,403	3,150	47,550	47,600	3,649	3,396					44,550	44,600	3,403	3,150	47,550	47,600	3,649	3,396				
44,600	44,650	3,407	3,154	47,600	47,650	3,653	3,400					44,600	44,650	3,407	3,154	47,600	47,650	3,653	3,400				
44,650	44,700	3,411	3,158	47,650	47,700	3,657	3,404					44,650	44,700	3,411	3,158	47,650	47,700	3,657	3,404				
44,700	44,750	3,415	3,162	47,700	47,750	3,661	3,408					44,700	44,750	3,415	3,162	47,700	47,750	3,661	3,408				
44,750	44,800	3,419	3,167	47,750	47,800	3,665	3,413					44,750	44,800	3,419	3,167	47,750	47,800	3,665	3,413				
44,800	44,850	3,423	3,171	47,800	47,850	3,669	3,417					44,800	44,850	3,423	3,171	47,800	47,850	3,669	3,417				
44,850	44,900	3,427	3,175	47,850	47,900	3,673	3,421					44,850	44,900	3,427	3,175	47,850	47,900	3,673	3,421				
44,900	44,950	3,431	3,179	47,900	47,950	3,677	3,425					44,900	44,950	3,431	3,179	47,900	47,950	3,677	3,425				
44,950	45,000	3,435	3,183	47,950	48,000	3,681	3,429					44,950	45,000	3,435	3,183	47,950	48,000	3,681	3,429				

* This column must also be used by a qualifying widow(er).

IDAHO STATE TAX COMMISSION

PO Box 56, Boise, ID 83756-0201

ATTENTION TAXPAYER!

This is your preaddressed label.
Peel off and affix to the return
you file. Please correct name,
address and social security
number if necessary

ELECTRONIC FILING

MEANS FASTER REFUNDS

by Governor Philip E. Batt

Do you normally wait six to eight weeks to get your Idaho
income tax refund in the mail?

If so, you'll be glad to know there's a faster--and easier--
way to get your refund.

With electronic filing, your federal and state tax returns
are sent by computer. It's easy to do, cuts down on paper costs
and, best of all, gets your refund to you in three weeks or less.
What's more, your refund can be deposited directly into your
checking or savings account.

Electronic filing is offered by many tax preparers, who
charge a small fee for the service. Last year 12,650 Idahoans
filed electronically. Most taxpayers are eligible.

To learn more about electronic filing, call your tax
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